1875.
(L.R.)

File. No. 11 of 1875
Serial. No. 1-16.

Sub: Revenue Board
Circulars of the Calendar
year 1876.

(89)

Land Revenue II of 1875 —

Sls 1—16.

Revenue Board Circulars of the Calendar year 1876.

Indexed

M. 193

836

1876.

From The Superintendent

To Board of Revenue
Calcutta

Dated 26th January 1876.

Despatched

Received 2?

ENCLOSURES NO. 2

General No.

No.

Revenue Circulars
for December 1875.—

E. D. Ifftan
2.2.76

Reg: 7/2/26

December, 1875

Rev. Cir.

"exclusively for the determination of the Collector, and the Criminal "Court is bound to convict upon the mere proof of the facts; *i.e.*, on "the production of the unstamped or under-stamped document, and "evidence that it was executed, &c., by the accused person."

* * * * *

"5. The Lieutenant-Governor believes that Collectors have been "deterred from putting the law into active operation by the supposed "difficulty of adducing such evidence of fraudulent intention as would "satisfy the Criminal Court. It is clear that cases will frequently occur "in which a Collector may feel no moral doubt that an evasion of the "law was intended, but in which direct evidence upon the question of "intention might not be forthcoming. In such cases, I am to say, the "Collector, if satisfied upon reasonable grounds of belief and probability "that there was an intention of evading the law, should prosecute the "offender in the Criminal Court."

"6. The almost stationary state of the General Stamp Revenue, "contrasting as it does so remarkably with the rapid increase of receipts "from Court Fees Stamps, shows the necessity of measures being "taken to enforce the more general observance of the law. I am there-"fore directed to request that the Member in Charge will issue a circular "to District Collectors, pointing out to them that in cases in which "unstamped or under-stamped documents come under their notice, under "circumstances which are sufficient to satisfy them that there was an "intention of evading the law, it is their duty to prosecute the offenders "in a Criminal Court, and that the Government is advised that in such "cases it is not necessary that any evidence to prove the fraudulent "intention should be offered by the prosecution. As it is believed that "the law has not hitherto been strictly enforced, it is the wish of the "Government that care and circumspection should be used in instituting "these prosecutions: but the Lieutenant-Governor believes that if a few "cases were prosecuted in every district, and convictions were obtained, "the obligations imposed by the law would be brought forcibly to the "notice of all classes of the community, and a considerable increase of "the stamp revenue would be the result. In these prosecutions, which "would be instituted by way rather of warning than of punishment, it "would not be necessary for the Collector to press for the infliction of "severe penalties. The result of the prosecutions which may be insti-"tuted under these orders should be reported to Government, in order "that it may be ascertained whether any modification of the existing "law is necessary or desirable."

DECEMBER, 1875.

Hon'ble V. H. Schalch, C.S.I.

No. 5.

The following should be added as condition 6 to Form A annexed to Circular order No. 3 of December 1874, and the present conditions "6 to 11" should be numbered "7 to 12."

"6. I bind myself to perform the duties of putwaree as required by law. (*Note.*—This will be added only where such an arrangement is made, otherwise it will be omitted.)"

A. Money, Esq., C.B.

No. 6.

The following extracts from Government Order No. 2857, dated 4th December 1875, containing the views of the Lieutenant-Governor with regard to the duties of District Collectors in cases in which unstamped or insufficiently stamped documents are produced before them, under circumstances sufficient to satisfy them that there was an intention of evading the law, are circulated for the information and guidance of the officers concerned; and the Member in Charge directs that until further order reports be submitted to the Board of each case of prosecution for evasion of the stamp laws:—

"2. Under Section 43 of Act XVIII of 1869, it is necessary that "all prosecutions under the Act should be instituted and conducted by "the Collector or other authorized officer, and it is essential to a prosecu- "tion under Section 29, that the Collector should be satisfied that the "particular instrument, in respect of which a prosecution is to take "place, was executed on unstamped, or insufficiently stamped, paper "with the intention of evading payment of the proper stamp duty."

"3. But, when the Collector has satisfied himself upon this point, "the Lieutenant-Governor is advised that it is not necessary that any "fraudulent intention should be proved before the Court in which the "offender is prosecuted. The offence is complete when the particular "terms of Section 29, creating such offence, have been contravened, and "it is no defence to the prosecution to plead that the person charged "had no intention of evading the law. It appears to have been the "intention of the Legislature to make the question of intention one

6. I bind myself to perform the duties of putwaree as required by law. (*Note.*—This will be added only where such an arrangement is made, otherwise it will be omitted.) 5-12-75.

1875. C.L. 25-3
859

From Board of Rev: L.10

To

Dated 8th
Despatched
Received 10th } Feby:

ENCLOSURES NO.

General No. 1
No.

Forwarding a printed slip of Circular Orders.—

E. Dalton
10-2-76

January 1876

Rev. Cir.

A. Money, Esq., C.B.

No. 3.

As the working of rule 8, section I, page 304 of the Board's Rules is attended with some inconvenience to the public, the following rule is to be substituted for it:—

8. The issue of stamps from sub-divisional treasuries after the 27th of a month is not now prohibited, but all transactions as to stamps from the 28th to the 31st should be credited in the District Treasury Accounts as transactions of the ensuing month, except in March, when the same procedure is to be adopted in regard to stamps after the 27th, as is followed in regard to other transactions.

REVENUE CIRCULARS.

JANUARY, 1876.

HON'BLE V. H. SCHALCH, C.S.I.

No. 1.

DISTRICT Officers are informed that annual bills of record room contingencies, wherever such bills have hitherto been submitted to Commissioners, will be discontinued, their place being supplied by the detailed monthly bills prescribed by the Accountant-General's Circular No. 337, dated 2nd August 1875. This does not, however, in any way affect the submission by local officers of annual estimates of requirements from the record grant and statements of expenditure therefrom required by clauses 1A and 1D, section VII, p. 211 of the Board's Rules. These will continue to be submitted as heretofore.

No. 2.

A CASE has been brought to the notice of the Board in which the property of the surety of a farmer, who had defaulted in the payment of revenue, was found to be situated in the North-Western Provinces, and, therefore, beyond the power of the Revenue Authorities to attach under Act VII (B.C.) of 1868. The Member in charge desires to warn Collectors to make certain that the sureties of farmers possess sufficient property *within the jurisdiction of the Lieutenant-Governor of Bengal* to make good the amount for which they undertake to become responsible.

CIRCULAR ORDER SLIP (No. 1), JANUARY, 1876.

8. The issue of stamps from sub-divisional treasuries after the 27th of a month is not now prohibited, but all transactions as to stamps from the 28th to the 31st should be credited in the District Treasury Accounts as transactions of the ensuing month, except in March, when the same procedure is to be adopted in regard to stamps after the 27th, as is followed in regard to other transactions. 3-1-76.

and intelligently the duty entrusted to him of inspecting documents as prescribed by Board's Circular Order No. 3 of October 1873, and the Member-in-charge, considering this as one of the cases in which the public interests require that laxity of control on the part of an official in the position of a sheristadar should not pass without such punishment as may serve as a warning to others, has made the following recommendation to Government:—

"The Member-in-charge has attentively considered all that the "Collector urges in the Sheristadar's favor. The character given is "a very high one, and coming from an officer of experience and ability "carries great weight. A long course of excellent service like the "Sheristadar's, entitles him on the present occasion to indulgent "consideration. While entirely recognizing this fact, Mr. Money feels "himself called upon at the same time to uphold the principle that "the native head of the office is responsible for the general working "of every department on the vernacular side of the office. But for "his antecedents, which plead strongly in his favor, and but for the "fact that ultimately the discovery of the frauds was due to the "Sheristadar, the Member-in-charge would have recommended the "passing of a severe order on him in the present case. As it is, "Mr. Money recommends that his pay be reduced by one-fourth for "the next two months."

5. The officers implicated in the fraud were the Nazir and the Naib Nazir, and they have each been sentenced to six years' imprisonment, the latter with hard labor.

6. In communicating the above facts, the Member-in-charge takes this opportunity of requesting District Officers to impress on their sheristadars their responsibility as pointed out in this case.

February 1876 — Rev. Cir.

a list. Should there be no rowannahs to send at the beginning of any week, intimation to that effect must be given to this office in the course of the week.

It is further requested that all surrendered rowannahs of the previous year may be sent at once to this office.

These instructions of course do not apply to rowannahs issued by the Collectors of Cuttack, Poorèe, Balasore and Chittagong. Of these, an account is kept in the district offices.

No. 4.

THE attention of Divisional and District Officers is drawn to the following instances of stamp frauds which recently came before the Member-in-charge's notice.

2. It was the practice in the District Office in which the frauds were committed for the parties requiring copies of documents to affix the requisite adhesive stamp to the blank sheets of paper, which, under the rules in force, all applicants for copies are required to provide at their own cost for the purpose of the copy being written thereon. One set of the frauds to which attention is drawn was committed in respect of the stamps so affixed by removing them from the plain paper and by filling up the hole which the punch had made by a circular piece punched out of another stamp and picked up somewhere about the Collector's Office.

3. Again, in the same office, there were Court processes found among the records on which no Court Fee Stamps or stamps of too low value had been affixed, although the processes had actually issued, and the requisite stamps had been supplied to the Nazir's Department, or the full money value paid in on the understanding that the Nazir would affix the proper stamp.

4. The Member-in-charge observes that the first kind of fraud would have been effectually prevented had the punched piece been destroyed, as laid down in section 30 of Act VII of 1870, and in Board's Circular Order No. 4 of February 1874, while the second kind of fraud would not have at all occurred if the provisions of section 25 of the Act had been followed. The sheristadar of the Collectorate where the fraud was committed was much to blame for neglecting to perform carefully

ingly, the following form should be adopted in plaints on behalf of a ward of Court—

"*A B*, ward of the Court of Wards, inhabitant of , by *C D*, inhabitant of , manager of the estate of the said ward of Court, sues *E F*, &c."

9. Similarly, in cases where the ward is defendant, the answer should be in the following form:—

"*A B*, inhabitant of , sues *C D*, inhabitant of , ward of the Court of Wards, of whom *E F*, inhabitant of , the manager of the estate of the said ward, is next friend, or guardian."

10. In regard to any suit which may have been instituted against or on the part of any ward of the Court, before the estate of the ward whom it concerns was brought under the Court's control, and which has consequently been instituted against or in the name of some manager, naib, or gomashta other than the manager appointed by the Court, the Collector shall cause an application to be made to the Court in which the suit is pending to cause the name of the manager appointed by the Court of Wards, or that of some other person, as provided in section 69 of Act IV (B.C.) of 1870, to be substituted for that of such manager, naib, or gomashta, as next friend or guardian of the ward in suit.

A. Money, Esq., C.B.

No. 3.

The officers in charge of the districts mentioned in the margin are requested to take particular care that rowannahs surrendered from the commencement of this year, under section 22 of the Salt Act (Act VII of 1864), and Salt Rule 35, are not allowed to accumulate in their offices, or at the police-stations. All such rowannahs should, in future, be returned to this office precisely on the first open day of each week, arranged in the order of their numbers, and entered in

Chittagong.
Noakhally.
Backergunge.
Howrah.
24-Pergunnahs.
Jessore.
Midnapore.
Cuttack.
Pooree.
Balasore.

February 1876
Rev. Cir.

enough for the manager to submit through the Collector, for the formal sanction of the Court of Wards, a monthly statement of suits which it is proposed to institute. This statement will set forth :—

(1)—The defendant's name and status (whether tenure-holder or ryot, &c.)

(2)—The nature of the claim.

(3)—The period embraced in the claim.

(4)—The amount of the claim.

(5)—Any general or special remarks as to the nature and ground of the suits necessary, to enable the Collector and the Court of Wards to judge of their propriety.

6. It will not be necessary for the Collector or Court of Wards to refer cases of the kind described in the last preceding rule to the Legal Remembrancer. But all other cases involving important principles or points of difficulty, and all suits for enhancement of rent, must be treated under the ordinary rules for the conduct of Government suits, and the pleadings will invariably be referred through the Court of Wards for the opinion of the Legal Remembrancer.

7. In the appointment of an associate pleader for wards' cases, the Collector need not obtain the sanction of the Commissioner, but shall consult the manager. Instead of the mere authority to appear, given to the Government Pleader under section 15, the Collector, or where there is a manager, the manager, shall, in cases connected with a ward's estate, execute a power of attorney on a stamp paper of the proper value. Clause IX, section 4 of the present chapter shall not be held applicable to the case of disbursements on account of claims against wards' estates, which may be compromised, the Commissioner being competent to sanction such disbursements on his own authority, under provisions of section 49, Act IV (B.C.) of 1870.

8. Under section 69 of the Act, the ward must (except in suits before the High Court) sue or be sued in his own name, describing himself, or being described, as a ward of Court; and as a rule, the manager must be named as next friend. Accord-

FEBRUARY, 1867.

Hon'ble V. H. Schalch, C.S.I.

No. 1.

The following is added as clause 4, section IX, chapter VIII (page 154) of the Board's Rules :—

4. The foregoing rules, 1 to 3, relate to the settlement or re-settlement of individual estates or parts of estates. But settlements of whole districts or pergunnahs, or other sub-divisions of districts, should be made and engagements taken, subject to the confirmation of the Government of India, to which, through the Government of Bengal, the proceedings will be reported in due course for such confirmation.

No. 2.

The following rules, 3 to 10, are substituted for clauses 3 to 5, section VI, chapter III, of the Board's Rules, the present clauses 6 to 10 being numbered 11 to 15—

3. These rules shall also be applicable to all suits connected with the estates of wards of court, or with other estates, the property of individuals, in charge of the revenue authorities, subject to the reservations and explanations contained in paragraphs 4 to 10 following.

4. Under section 72, Act IV (B.C.) of 1870, every suit (except suits in the High Court) brought on behalf of a ward, must be authorized by some order of the Court in charge of such ward, and the fact of this authorization must be cited in the plaint. Care must be taken that this sanction is applied for in good time, that no cases may be unnecessarily barred by limitation.

5. In the case of ordinary suits under the rent law, not involving any points of intricacy or legal difficulty, it will be

4. The foregoing rules, 1 to 3, relate to the settlement or re-settlement of individual estates or parts of estates. But settlements of whole districts or pergunnahs, or other sub-divisions of districts, should be made and engagements taken, subject to the confirmation of the Government of India, to which, through the Government of Bengal, the proceedings will be reported in due course for such confirmation. 1-2-76.

3. These rules shall also be applicable to all suits connected with the estates of wards of court, or with other estates, the property of individuals, in charge of the revenue authorities, subject to the reservations and explanations contained in paragraphs 4 to 10 following.

4. Under section 72, Act IV (B.C.) of 1870, every suit (except suits in the High Court) brought on behalf of a ward, must be authorized by some order of the Court in charge of such ward, and the fact of this authorization must be cited in the plaint. Care must be taken that this sanction is applied for in good time, that no cases may be unnecessarily barred by limitation.

5. In the case of ordinary suits under the rent law, not involving any points of intricacy or legal difficulty, it will be enough for the manager to submit through the Collector, for the formal sanction of the Court of Wards, a monthly statement of suits which it is proposed to institute. This statement will set forth :—

(1)—The defendant's name and status (whether tenure-holder or ryot, &c.)

(2)—The nature of the claim.

(3)—The period embraced in the claim.

(4)—The amount of the claim.

(5)—Any general or special remarks as to the nature and ground of the suits necessary, to enable the Collector and the Court of Wards to judge of their propriety.

6. It will not be necessary for the Collector or Court of Wards to refer cases of the kind described in the last preceding rule to the Legal Remembrancer. But all other cases involving important principles or points of difficulty, and all suits for enhancement of rent, must be treated under the ordinary rules for the conduct of Government suits, and the pleadings will invariably be referred through the Court of Wards for the opinion of the Legal Remembrancer.

7. In the appointment of an associate pleader for wards' cases, the Collector need not obtain the sanction of the Commissioner, but shall consult the manager. Instead of the mere authority to appear, given to the Government Pleader under section 15, the Collector, or where there is a manager, the manager, shall, in cases connected with a ward's estate, execute a power of attorney on a stamp paper of the proper value. Clause IX, section 4 of the present chapter shall not be held applicable to the case of disbursements on account of claims against wards' estates, which may be compromised, the Commissioner being competent to sanction such disbursements on his own authority, under provisions of section 49, Act IV (B.C.) of 1870.

8. Under section 69 of the Act, the ward must (except in suits before the High Court) sue or be sued in his own name, describing himself, or being described, as a ward of Court; and as a rule, the manager must be named as next friend. Accordingly, the following form should be adopted in plaints on behalf of a ward of Court—

"*A B*, ward of the Court of Wards, inhabitant of , by *C D*, inhabitant of , manager of the estate of the said ward of Court, sues *E F*, &c."

9. Similarly, in cases where the ward is defendant, the answer should be in the following form:—

"*A B*, inhabitant of , sues *C D*, inhabitant of , ward of the Court of Wards, of whom *E F*, inhabitant of , the manager of the estate of the said ward, is next friend, or guardian."

10. In regard to any suit which may have been instituted against or on the part of any ward of the Court, before the estate of the ward whom it concerns was brought under the Court's control, and which has consequently been instituted against or in the name of some manager, naib, or gomashta other than the manager appointed by the Court, the Collector shall cause an application to be made to the Court in which the suit is pending to cause the name of the manager appointed by the Court of Wards, or that of some other person, as provided in section 69 of Act IV (B.C.) of 1870, to be substituted for that of such manager, naib, or gomashta, as next friend or guardian of the ward in suit. 2-2-76.

No. 476

1876.

From Superintendent

To Board of Revenue Calcutta.

Dated

Despatched

Received 20 March 1876.

ENCLOSURES NO.

General No.

No.

Revenue Circulars for February 1876. —

To Secretary.

20-3-76

Rev 21/3/76.

February 1876

Rev. Cir.

A. Money, Esq., C.B.

No. 7.

It has been brought to the notice of the Board that a practice prevails in parts of Bengal under which a single general power of attorney is used to authorize several persons living in different zillahs, and having distinct occupations, to act for the person who executes the power. In order to discourage this practice as much as possible, the Board think it right to remind District Officers that it is their duty to require on each occasion the production of the general power by virtue of which any act is to be performed before them.

FEBRUARY, 1876.

HON'BLE V. H. SCHALCH, C.S.I.

Erratum.

For "February 1867," *read "February* 1876," *in the last issue of Circulars.*

No. 5.

THE following should be added to clause 7, section IV, chapter XII of the Board's Rules:—Against heading D, "Acts VIII (B.C.) of 1869, VIII of 1859, and XXIII of 1861;" and after heading F, "G. General, Acts XX of 1865 and IV of 1876."

2. After the words "Revenue Agents," in the heading of section V of the same chapter, add the words "practising in revenue courts and offices."

No. 6.

DISTRICT Officers are informed that Board's Circular No. 1 of September 1875, regulating fees for copying and search, does not in any way interfere with the realisation of Court fees, where these are also required by law, *vide* paragraphs 15 and 16 of that Circular. Court fees are, under Schedule I, clause 9 of the Court Fees' Act (VII of 1870), required upon copies of maps taken out of any revenue court or office. In calculating the Court fees on copies of Thakbust and Khusrah maps, the same mode of calculation may be adopted as is prescribed in paragraph 21 of the Circular for ascertaining the copying fees.

CIRCULAR ORDER SLIP (No. 3), FEBRUARY, 1876.

Acts VIII (B.C.) of 1869, VIII of 1859, and XXIII of 1861. 5-2-76.

G. General, Acts XX of 1865 and IV of 1876. 5-2-76.

practising in revenue courts and offices. 5-2-76.

MARCH, 1876.

HON'BLE V. H. SCHALCH, C.S.I.

No. 4.

IT is hereby notified for general information that from the 1st April 1876 (the commencement of the next financial year) the Board of Revenue will cease to have the control of the business connected with civil suits. The Legal Remembrancer will from that date act directly under the orders of the Government of Bengal. Board's Return No. VIB will in future be submitted to the Legal Remembrancer, and not to the Board.

A. MONEY, ESQ., C.B.

No. 5.

DISTRICT Officers are requested to make the following corrections in the form of license (Board's Miscellaneous Form No. 164) for the vend of stamps under Act XVIII of 1869.

Condition 2, line 2.—Insert the words "in the language of the district" between the words "and" and "the." In line 1 omit the word "bi-color."

P. 43

1876.

From The Superintendent

To Board of Revenue Calcutta.

Dated

Despatched

Received 25th April 1876.

ENCLOSURES NO.

General No.

No.

Revenue Circulars for March 1876.—

To Office.

25-4-76

Rec'd 25/4.

April 1876.
Rev. Cir.

2. The Member in charge thinks it necessary to call the attention of all revenue officers to the above provision of the law and High Court ruling, and to remind them that it is necessary for all gomashtas, naibs, or other persons charged with the management of the collections from land, to have a power of attorney authorizing them to act in such respect, and that such power of attorney should be stamped. This equally applies to *sunnuds* granted by the Court of Wards to gomashtas empowered in its behalf.

APRIL 1876.

HON'BLE V. H. SCHALCH, C.S.I.

No. 5.

IT has been recently brought to the notice of Government that in the case of process issued in one district for service or execution in another, the seals and signatures on the process are frequently illegible, and that thereby great inconvenience and delay are caused. The Member in charge accordingly, under instructions received from His Honor the Lieutenant-Governor, requests that all officers subordinate to the Board will be so good as to sign their names distinctly and legibly in all public documents.

HON'BLE V. H. SCHALCH, C.S.I., & A. MONEY, ESQ., C.B.

No. 6.

SECTION 53 of Regulation VIII of 1793 prescribes that "no person contracting with a zemindar, independent talookdar, or other actual proprietor, or employed by him in the management of the collections, shall be authorized to take charge of the land or collections without an amilnamah or written commission signed by such zemindar, independent talookdar, or other actual proprietor." In the decision of the High Court, dated 8th August 1868, in the case of Roghu Nandan Thacoor *versus* Ram Charun Kapali, published at page 55, Vol. I of the Bengal Law Reports, it is ruled that a *sunnud* which authorizes a gomashta to collect rents and to sue for them requires to be stamped.

(4. 136
93

1876.

From The Superintendent

To Board of Revenue
Calcutta.

Dated

Despatched

Received 9 May 1876.

ENCLOSURES NO.

General No.

No.

Revenue Circulars for
April 1876. —

To Dr Stein
9-5-76

April 1876.
Rev. Cir.

7. In determining the nature of the security to be given, the Lieutenant-Governor desires to maintain the principle accepted by Government in this office letter No. 2691, dated the 1st August 1872, to the address of the Secretary to the Board of Revenue in the Land Revenue Department. Security in the form of a deposit of cash or promissory notes, in preference to the pledge of landed property, should therefore not be insisted on in cases in which the adoption of such a rule would operate hardly upon ministerial officers drawing small salaries.

Circular No. 15, dated the 1st June 1875, calling for the opinions of Commissioners of divisions upon the above proposal. April 1876. REV. CIR.

The replies of the several Commissioners, and a letter on the same subject, No. 78A, dated the 11th February 1876, from the Secretary to the Board of Revenue in the Land Revenue Department.

The attention of the Lieutenant-Governor was drawn to this question by the discovery, in March 1875, of a series of embezzlements committed in the office of the Magistrate and Collector of Balasore. The ministerial officers implicated in these embezzlements were the head clerk of the Road Cess Department and the Local-fund clerk. Neither of these officers had given any security.

2. The Commissioner of Orissa, in submitting his report on the case, urged that experience had shown the necessity of demanding substantial security from all officers entrusted with the expenditure of Government or local funds. The great majority of the Divisional Commissioners, who were consulted, have concurred in this opinion, and it is also supported by the Member in charge of the Land Revenue Department of the Board.

3. It appears on inquiry that, by the existing practice, security is taken from some officers on both the Revenue and the Judicial side; but duties involving the custody and payment of money have much increased during the last few years, and it does not seem ever to have been laid down as a general principle that all ministerial officers to whom Government money is entrusted shall be required to give security for the due fulfilment of the trust. The consequence has been, as represented by the Magistrate of Balasore, that the expenditure of public money is sometimes left in the hands of ministerial officials who have neither given security nor have sufficient appliances for the custody of cash.

4. The Lieutenant-Governor, having regard to these circumstances and other cognate circumstances which have come to his notice at different times, is of opinion that the time has come for a revision of the orders upon this subject, and he is

April 1876. Rev. Cir.

prepared to accept the general principle that ministerial officers whose duties require that public money (whether strictly Government money or local or municipal funds,) should pass through their hands, should be required to furnish security to the amount of 10 per cent. in excess of the highest sum which is likely to be in their custody at one time. It is observed, however, that some of the Commissioners have proposed to extend the rule to officers of the department of account, and the Lieutenant-Governor does not see that there is any necessity for this. Nor does it appear necessary to apply the principle to those officers who are merely entrusted with the expenditure of a fixed permanent advance, as the situation of such officers may be considered to be a sufficient security for such small disbursements.

5. All heads of departments are accordingly directed to draw up lists of their subordinates who should be required to give security under this rule, with the amount of security to be given in each case, and to submit the lists for the approval of the Government. Revenue officers should submit the lists through the Commissioner and the Board of Revenue, and Magistrates through the Commissioner of the Division. In drawing up the lists, it should carefully be considered whether it may not be possible to concentrate, in the hands of a smaller number of officers than at present, the duties which involve actual dealings with public money, so as to limit, as far as possible, the necessity for giving security.

6. It is to be understood that these orders are not intended to apply to any officers who give security under the present rules. Such security will be given in the same manner, and to the same extent, as before; but it will be open to any District Officer who may be of opinion that the security given by any of his subordinates is manifestly insufficient to recommend that the amount of such security should be raised. In the case of such poddars as are appointed on the responsibility of district or sub-divisional treasurers, no separate security need be taken, but the security bond of the treasurer should be worded so as to cover any possible defalcation by his subordinates.

April 1876. Act XX of 1865 in any one case before a Revenue Court, can
Rev. Cir. be made to cover such acts as taking away valuable documents from an office, or drawing money from the treasury, or executing agreements with Government, or whether it is necessary that for such purposes a special power of attorney under heading 18 of schedule II of Act XVIII of 1869, should be produced; and with reference thereto, the Member in charge is advised that a revenue agent cannot under a mukhtarnama stamped as aforesaid, be considered empowered to perform any of the abovementioned acts, none of them being contemplated in a mukhtarnama mentioned in schedule II of the Court Fees Act. A pleader can only appear, plead, and act, and a revenue agent can only practise as a revenue agent before the Board of Revenue, and in any office subordinate thereto. Unless, therefore, the mukhtarnama is stamped with the sum specified in schedule II of Act XVIII of 1869, either as a special or general power, and such power expressly authorizes the taking away of valuable documents from an office, or the drawing of money from a treasury, or the executing of agreements, the revenue agent can do no more than conduct the case.

2. It is requested that Divisional and District Officers will note the foregoing ruling for their information and guidance.

No. 4.

The following Resolution of the Government of Bengal on the subject of the securities to be taken from officers entrusted with Government money, is published for the information and guidance of all Divisional and District Officers :—

Calcutta, the 15th March 1876.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

The Resolution of this Government in the General Department, dated the 22nd April 1869, directing the periodical scrutiny of the securities taken from officers of Government in positions of trust.

A letter from the Commissioner of Orissa, No. 34, dated the 21st April 1875, recommending that security should be taken from all subordinates who are in any way entrusted with the disbursement of public money.

APRIL 1876.

A. MONEY, ESQ., C.B.

No. 1.

IN connection with Circular No. 3 of February last, some Collectors have sent to this office a large number of atraffee rowannahs and challans. As atraffee rowannahs are not granted by the Board, and as they are required to be examined and registered in the Collector's office under Rules 9 to 17 at pages 13 and 14 of the *Salt Manual*, they should be retained by the Collector. The return of challans and boat-notes is also unnecessary.

No. 2.

IT has been the practice in some districts to treat certificates, which are issued under the provisions of section 15, Regulation VIII of 1819, of the payment of the purchase-money of a tenure sold under that Regulation, as deeds of conveyance, and to require them to be stamped accordingly. The Advocate-General and the Legal Remembrancer are both of opinion that these certificates of payment are not conveyances, and the Member in charge agrees with them. Such certificates should not therefore be stamped in future.

2. The Board's Circular Order No. 4, of January 1876, is hereby cancelled.

No. 3.

THE question has recently been considered whether a mukhtarnama stamped under heading 10, schedule II of the Court Fees Act, VII of 1870, and filed by a Revenue Agent under

Q. 15-19

187 6.

To Supn Board of Revenue Lower Provces

Dated

Despatched

Received 16th June 76.

ENCLOSURES NO.

General No.

No.

Revenue Circulars 1876. & Index to Circulars Orders &c 1874. and 1875.

In Duplicate as usual

16 6-76

1867.

INDEX

TO THE

CIRCULAR ORDERS

OF THE

BOARD OF REVENUE, LOWER PROVINCES,

For 1874 and 1875.

SUBJECT.	Month and year.	No.	Page.
Abatement of Revenue.			
Local officers to ~~be~~ fully acquainted themselves with the facts in respect to the intervention of parties having rights and interests between the zemindars and the cultivators before recommending—on behalf of any estate	March 1875	8	29
Abkaree—*Vide* Excise.			
Accounts.			
Local Governments and Administrations allowed to authorize District Officers to charge value of service postage stamps in fixed proportion of three-fourths to Revenue and one-fourth to Judicial	„ 1874	5	13
Whenever cost of an establishment is divided between two heads, charge for service postage labels may be divided in the same proportion	„ „	5	13
"Sale proceeds of waste papers" to be treated as part of "Miscellaneous Land Revenue"...	„ „	8	15
Difference between "Forest" and "Miscellaneous Revenue" explained	November „	1	51
Acquisition of Lands.			
In what cases value of revenue abated as compensation for land taken up under Act X of 1870 to be credited to "Miscellaneous Land Revenue"	May 1875	1	39
Correction in Circular Order No. 2 of December 1873	November „	*Note.*	95
Paragraph 28 of the instructions cancelled	March 1874	10	16
How lands, the property of Government, which have been acquired should be shown in remark column of Register 26 ...	June „	5	25
New Rule 36A, regarding mode of showing amount of costs in abstract bill in Appendix I of the Instructions	August „	3	33
Addition to paragraph 17A of the Land Acquisition Instructions—Judge to state amount of costs and by what persons and in what proportions they are to be paid	November „	6	57

SUBJECT.	Month and year.	No.	Page.
Acquisition of Land—(*Continued.*)			
Correction of Circular Order No. 11 of November 1872, regarding Collector's estimated market value of land under acquisition	November 1874	7	57
Addition to paragraph 13 of the Instructions regarding description of paper on which ameen's plan or map should be prepared	December „	10	92
Additional Rule 24A regarding payment to be made for police or other service lands	May 1875	6	43
Act XI of 1859.			
No sale under—to be postponed unless under exceptional circumstances	August „	2	55
Act XXV of 1861.			
Corrections in section 4, chapter XXV of Board's Rules, in consequence of the repeal of—regarding attachment of estates by Magistrates	March „	4	25
Act VII (B.C.) of 1862.			
Zemindari dâk cess. Government estates not to be exempted from payment of—under—	June 1874	1	23
Act VIII (B.C.) 1865.			
Section 3. Deputy Collectors prohibited to hold sales of putnee talooks	January „	3	2
Act XX of 1866.			
Sections 41 to 43 of—not having been re-enacted in Act VIII of 1871, which repeals—, clauses 1 to 5 of section 6, chapter XII of Board's Rules regarding registration of assurances cancelled	July 1875	6	53
Act XXIII of 1870.			
An annual report on the working of—to be submitted for the calendar year	December „	1	99
Act IV (B.C.) of 1870.			
Institution and defence of suits on behalf of Wards' Estates to be conducted under Part X of—	March 1874	4	12
Act XXIII of 1870.			
Half-yearly report under—to specify the denomination of the coins cut or broken, or withdrawn from circulation	January „	4	3
Form prescribed	February „	2	7
Act XXIII of 1871.			
Rules under section 14 of—for the payment of Political and Territorial pensions	September „	5	77

Subject.	Month and year	No.	Page.
Act VI (B.C.) of 1873.			
Particulars in which—differs from the preceding Acts explained	January 1874	1	1
	May 1875	3	40
Working of—to be noticed in Commissioners' Annual Land Revenue reports	August „	4	57
Act No. IX of 1875.			
Attention of Revenue Officers drawn to—extending the term of minority to 21 years. Date of the enforcement of—	April „	1	81
Administration Reports.—*Vide* "Reports."			
Advances.			
Permanent—allowed to Commissioners, Collectors, Civil Superintendents of Survey, and Sub-Divisional Officers for petty contingencies	October 1874	1	47
	June 1875	4	47
Agreement.			
Upon resettlement steps to be at once taken to secure the execution of—by settlement-holders for payment of revised assessment	April 1874	1	17
Alluvion.			
Procedure to be followed in taking possession of alluvial formations on the part of Government	March 1875	5	27
Ameen's plan or map in land acquisition cases—(*Vide* "Acquisition of land.")			
Appeals.			
In settlement cases	August 1874	1	31
	November „	8	59
Rules for defraying expenses contingent on filing—in Wards' cases	„ „	2	51
Assignment Fund.			
Instructions for preparation of budget estimates of—	December „	2	75
Attached Estates.			
Return No. XXXI to show money expended from funds of—in support of charitable dispensaries and schools	January „	7	5
Description of—	March 1875	4	25
Attachment of estates by Magistrates	„ „	4	25
Attorney-General powers of—			
Acceptance by Collectors of—for payment of money from district treasuries	„ „	7	28
	December „	2	99
Bills.			
Form of Wards' establishment—modified	February 1874	1	7
Board of Revenue.			
Empowered to sanction permanent and temporary settlements	August „	1	31
	November „	8	59

SUBJECT.	Month and year.	No.	Page.
Board's Rules.			
Cancelment of Clauses 3, 3*a*, 6 and 7, section III, chapter VIII, page 152 of the—regarding redemption of revenue of petty estates in Chittagong, Sylhet, Calcutta, Punchanogram, and Chinsurah	January 1874	8	5
Alteration in clause 12, section I, chapter XXV, page 341 of the—Conversion of Government securities into book debt when the surplus funds of Wards' estates exceed one lakh of rupees	March ,,	2	11
Addition to appendix to chapter XIII (division III), page 213, of the—regarding classification of petition of sales preferred under Register VIII of 1819, which are struck off on payment of zemindari demand	,, ,,	7	15
Modification of clause 5, section VII, chapter XIX, page 268 of the—regarding payment of surplus proceeds of estates sold under Act XI of 1859	April ,,	2	17
Addition of clause 3*a* to section XII, chapter VIII, page 155 of the—regarding postage on covers conveying land revenue transfer receipts	,, ,,	4	19
Substitution in clause 3, section X, chapter VI, page 127 of the —. Form of proposition statement revised	May ,,	1 4	21 87
Addition to heading V(*b*), class A, in the appendix to chapter XIII, page 213 of the—, "khurcha hisabs" of estates the property of individuals under khas management to be preserved permanently	,, ,,	3	22
Substitution in section 9, chapter VIII, page 154 of the—Power of Board, local officers, and Government in sanctioning settlements	August ,, November ,,	1 8	31 59
Reprint of chapter XVIII of—relating to periodical returns circulated	September ,,	2	43
Monthly and quarterly returns made to Legal Remembrancer under clause 26, section 2, chapter III of—cancelled, and a monthly return of civil suit decrees substituted	,, ,,	3	43
Substitution of a new clause for clause 10, section 4, chapter III of—. Legal Remembrancer to submit with his annual report returns of percentages allowed by him to Government pleaders	,, ,,	3	43
Modification of clause 10*a*, section 4, chapter XI, page 176 of—. Permanent advance of Rs. 30 allowed to every officer in charge of a sub-division	October ,,	1	47
Addition of clauses 13*a*, 13*b*, and 13*c* to section 1, chapter XXV, page 341 of—regarding creation of Litigation Fund to meet expenses contingent on filing appeals in Wards' cases ...	November ,,	2	51
Substitution in section I, chapter XIII of—. Rules for classification and registration of English correspondence in Collectors' offices	December ,,	1	61
Rules for preparation of budget estimates of Assignment Fund prescribed, and substituted for those contained in clauses 3 to 10, section III, chapter VII of—	,, ,,	2	75
Alterations in section 2, chapter VII, page 147 of—regarding sale of Government estates	,, ,,	3	82
Addition to clause 1, section VI, chapter XVIII of—. Officers who held the commissionership of division during the year to be noticed in Commissioners' Annual Land Revenue Reports	January 1875	1	1
Revised rules in substitution of those contained in section VI, chapter XIII, pages 210 and 211 of—for giving copies of papers in Collectors' offices ... ... Modifications in the rules...	,, ,, September ,,	2 1	1 59
Directions regarding service of notice of transfer of estates on proprietors and farmers having been added as clause 5, section V, chapter VIII of—the usual slips circulated	February ,,	1	17
Correction in clause 5, section VII, chapter XI, page 180 of—...	March ,,	Note.	19

Subject.	Month and year.	No.	Page.
Board's Rules—(*Continued.*)			
Addition to clause 3, section III, chapter II, page 25 of—. Land revenue estimate of receipts to be based on the current demand shown in return No. X...	March 1875	3	25
Corrections in section 4, chapter XXV of—in consequence of the repeal of Act XXV of 1861, regarding attachment of estates by Magistrates	„ „	4	25
Corrections in section IX, chapter XX, pages 283-284 of—regarding possession of alluvial formations on the part of Government	„ „	5	27
Addition to clause 9, section XIII, chapter XI, page 188 of—. Payment of money from a Government treasury on power-of-attorney	„ „	7	28
Correction in clause 3, section III, chapter VII, page 150 of—for preparation of budget estimates in connection with the Assignment Fund	April „	*Note.*	31
Addition to clause 12*a*, section VI, chapter XVIII, page 260*b* of—enjoining Commissioners to notice in their Annual Land Revenue Reports the working of the Fund for the improvement of Government and temporarily settled estates	April „	3	32
Substitution of new rules for granting allowances to settlement-holders and farmers of estates in future settlements for clause 10, section IX, chapter XX of—	„ „	4	32
Correction in clause 3, section VI, chapter III, page 44 of—. Modification of rules for preparation of pleadings in suits connected with Wards' estates and other estates of private individuals managed by Revenue authorities	May „ June „ September „	2 6 8	39 48 90
Amendment of section VI, chapter XI, page 179 of—. Difference between the Bengal Embankment Act (VI of 1873) and the preceding Acts on the same subject explained	May „	3	40
Practice of sending notice of sale under Act XI of 1859 for publication in Gazette through Board discontinued. Correction in clauses 4, 5 and section 3, chapter XIX of— ...	„ „	4	41
Alterations in the form of Registers D and E appended to section VI, chapter XIII, page 210 of—	June „	1	45
Increased scale of permanent advances allowed to Commissioners, Civil Superintendents of Survey, Collectors, and Sub-Divisional Officers—. Clauses 9, 10, and 10*a*, section IV, chapter XI, page 176 of—cancelled, and new rules substituted	„ „	4	47
Correction in the table of latest dates for payment of revenue of small estates at page 265 of—	„ „	8	49
Form of Register No. 58 prescribed in chapter XIV, section IV, page 223 of—revised	July „	1	51
Addition to clause 19, section III, chapter XI, page 175 of—. Commissioner's inspection orders of treasuries to be separately submitted to Board	„ „	3	51
Addition to sections I and VI, chapter XXV of—. Amounts due to Litigation Fund by Wards' estates to be remitted to Legal Remembrancer before they are released from the management of the Court of Wards. All such releases to be reported to Board	„ „	5	53
Clauses 1 to 5, section VI, chapter XII, pages 198 and 199 of—cancelled. Rules for registration of assurances in which Government is interested	„ „	6	53
Addition to clause 4, section VI, chapter XVIII, page 260 of—enjoining submission of a statement of settlements with Commissioners' Land Revenue Reports	August „	1	55
Revised list of Hindu holidays to be substituted for that at page 157 of—	„ „	3	55
Addition to clause 3, section VI, chapter XVIII of—. Working of Embankment Act (VI, B.C.) to be noticed in the Commissioners' Annual Land Revenue Reports	„ 1875	4	57

SUBJECT.	Month and year.	No.	Page.
Board's Rules—(*Concluded.*)			
Addition of clause I*a*, section XII, chapter VIII, of—. How revenue of estates transferred from one district to another to be credited in account	August 1875	5	57
Revised rules for payment of political pensions substituted for those contained in chapter X, pages 162 to 172 of—... ...	September „	5	77
Corrections in the rules	December „	Note	99
Modification of clauses 4 and 5, section III, chapter XIX, page 266 of—. Publication of notice of sale in the Gazette, and the responsibility of publishers	September „	6	88
Briefs.			
Instructions for the preparation of—of Wards' suits that come up in appeal before the High Court	December 1874	8	91
Budget Estimates.			
Rules for preparation of—in connection with the fund for the improvement of Government and temporarily settled estates	„ „	2	75
Estimate of receipts of land revenue to be based on the current demand shown in Return No. X	March 1875	3	25
Provision to be made in—to meet expenditure on account of zemindari dâk cess levied from Government estates	September „	7	90
Butwara—*Vide* "Division of Estates."			
Cancellation of Court Fee Stamps—*Vide* "Stamps."			
Certificates.			
Statement of renewal of—of Revenue Agents prescribed ...	June „	5	47
Alteration of the wording of—at foot of Return XXXV ...	July 1874	2	30
Form of—required to be granted by licensed vendors when more than one stamp is used to express value of stamp required under General Stamp Act	March 1875	2	23
Certificate of Sale.			
Form of—of Government estates prescribed	December 1874	3	87
Charchittee Forms—*Vide* "Salt."			
Classification of Remissions.			
Under a third head, viz. "Nominal Remission"	February „	3	9
Coins.			
Copper—for sums over fractions of a rupee need not be received in treasuries when not paid on account of Government dues...	December 1875	3	100
Coinage Report.			
Half yearly—to specify the denomination of coins cut or broken, or withdrawn from circulation	January 1874	4	3
Form prescribed	February „	2	7
Submission of annual—instead of half-yearly	December 1875	1	99

SUBJECT.	Month and year.	No.	Page.
Collections of Excise Revenue—*Vide* "Excise."			
Collectors of Revenue.			
Control vested in the—under Act VI (B.C.) of 1873 in the management, improvement, and alteration of water-courses in certain cases	January 1874	1	1
Not to delegate to Deputy Collectors the duty of holding putnee sales	,, ,,	3	2
Power of—to cancel leases of Government estates under certain circumstances	December ,,	3	83
To prepare briefs of Wards' cases that come up in appeal before the High Court	,, ,,	8	91
Commissioners of Revenue.			
Empowered to sanction temporary settlement up to certain jumma and for a certain period	August ,,	1	31
	November ,,	8	59
Rules for the inspection of treasuries by—	,, ,,	5	52
Contingencies.			
Permanent advances allowed to Commissioners, Collectors, Superintendents of Survey, and Sub-Divisional Officers for petty—	October ,,	1	47
	June 1875	4	47
Conveyance charge.			
Payment of—to officers employed by managers of Wards' estates and of other estates of private individuals managed by Revenue authorities	July ,,	3	52
Copies.			
Revised rules for giving—of papers and documents in Collectors' offices	January ,,	2	1
	September ,,	1	59
Correspondence.			
Rules for the classification of English—in Collectors' offices ...	December 1874	1	61
	March 1875	6	28
Costs of proceedings in land acquisition cases.			
How to be shown in abstract bill in Appendix I of the Instruction	August 1874	3	33
Court Fee Stamps.			
Discount payable on sale of—	June ,,	3	24
Court of Wards—*Vide* "Wards' Estates."			
Dak Cess—*Vide* "Zemindari Dâk Cess."			
Darogahs, Excise.			
Quantity of opium to be kept in the custody of—	December ,,	9	92
Deposits.			
Withdrawal of—from district treasury on a power-of-attorney ...	March 1875	7	28
Enjoining greatest caution in dealing with claims put forward by applicants for withdrawal of—	December ,,	2	99

SUBJECT.	Month and year.	No.	Page.
Deputy Collectors.			
Not to hold sales of putnee talooks...	January 1874	3	2
Discount.			
On sale of court fee stamps fixed at 1½ per cent., *and on sale of cartridge paper to be used with those stamps* at 6¼ per cent.	June „	3	24
To be allowed on sale of non-judicial stamps	August „	2	32-33
Dispensaries.			
Amounts expended during the year from the funds of each Ward's or attached estate in the support of charitable—and schools to be shown separately in Return No. XXXI	January „	7	5
Division of Estates.			
Addition to clause 6, page 49 of Board's Rules—(Registration of security bonds and registration fees)	May 1875	5	42
Attention drawn to a decision of High Court in a suit for partition and apportionment of jumma of an intermingled estate	November „	5	95
Documents insufficiently stamped—*Vide* "Stamps."			
Embankment.			
Particulars in which Act VI (B.C.) of 1873 differs from the preceding Acts explained	January 1874 May 1875	1 3	1 40
Working of Act VI (B.C.) 1873 to be noticed in Commissioners' Annual Land Revenue Reports	August „	4	57
Embezzlement.			
Of stamps. Responsibility of officers in cases of—	„ 1874	6	38-39
Errata.			
Correction of Rules 5*f* to 5*h* regarding rewards in opium cases	March 1875	...	19
In Circular Order No. 8 of January 1874	February 1874	...	7
Ditto „ 4 of June „	June „	...	27
Ditto „ 9 of November „	December „	...	91
Ditto „ 3 of December „	March 1875	...	19
Ditto „ 2 of ditto „	April „	...	31
Ditto „ 2 of ditto 1873	November „	...	95
Ditto „ 5 of September 1875	December „	...	99
Establishment.			
Form of proposition statement revised	May 1874 December „	1 4	21 87
Estates exempted from sale.			
To be shown in column 16 of Return No. XVI, and arrears due in column 18	„ „	7	91
Excise.			
Returns Nos. XIV and XLII—Mode of entering joint licenses issued for sale of both country spirits and rum, and license fee realized	January „	6	3

SUBJECT.	Month and year.	No.	Page.
Excise—(*Continued.*)			
Form 26. Alteration made in—	April 1874	5	19
Register 82. Addition of column 6	„ „	5	19
Uniformity of practice to be observed in weighing ganja exported from Rajshahye...	August „	4	37
New Rule 23, regarding remittance of collections of—by darogahs	December „	9	92
Quantity of opium to be kept in the custody of a darogah ...	„ „	9	92
Changes in the selling price of excise opium	March „	9	29-30
Principles for regulating number of shops for sale of liquors and intoxicating drugs. Orders for restricting consumption of ganja	June 1875	2	45
Reports on results of settlement of excise shops to be submitted to Board in April of each year	November „	3	93
Execution of Decrees.			
Liability of farms to sale in—	June 1874	2	23
Farms.			
Liability of—to sale in execution of decrees	„ „	2	23
Farmers.			
Notice of transfer of estates from one district to another to be given to—and proprietors	November „	3	52
Rules for granting allowances to settlement-holders and—of estates prescribed	April 1875	4	32
Fees (Stamp) in Pauper Suits. Rule regarding realization of—*Vide* "Stamps."			
Forest and Miscellaneous Revenue.			
Difference explained...	November 1874	1	51
Forgery or fraudulent use.			
Of any description of stamps to be reported to Government ...	„ 1875	2	93
Forms.			
Of Wards' establishment bill modified	February 1874	1	7
Of half-yearly coinage report prescribed	„ „	2	7
Of proposition statement revised	May „	1	21
	December „	4	87
Statement No. XX. Bengali—revised	June „	7	27
Of lease and sale certificate to be given to settlement-holders and purchasers of Government estates prescribed	December „	3	82
Of Return No. XII and Register No. 65 revised...	April 1875	5	35
Modification in the—of Return No. XXXI	„ „	6	35
Of statement of renewals of certificates of Revenue Agents prescribed	June „	5	47
Of Register No. 58 revised	July „	1	51
Of certificate to be granted by licensed vendors of non-judicial stamps when more than one stamp is used to express value of required stamp	March „	2	23
Form of Store Book of Stamps—*Vide* "Stamps."			
Forms, Revenue. Indents for—*Vide* "Stationery."			

Subject.	Month and year.	No.	Page.
Fund.			
Working of the—for the improvement of Government and temporarily settled estates to be noticed in the Commissioners' Annual Land Revenue Reports	April 1875	3	32
Amounts due to the Litigation—by Wards' estates about to be released from the management of the Court of Wards to be remitted to Legal Remembrancer	July ,,	5	53
Ganja.			
Uniformity of practice to be observed in weighing—exported from Rajshahye	August 1874	4	37
Orders for restricting consumption of—	June 1875	2	45
Gazette.			
Practice of sending notice of sale under Act XI of 1859 to—through Board discontinued	May ,,	4	41
Publication of sale notice in—and responsibility of publishers...	September ,,	6	88
Government Estates.			
Not to be exempted from payment of zemindari dâk cess ...	June 1874	1	23
Rules for preparation of budget estimates in connection with the fund for the improvement of—and temporarily settled estates	December ,,	2	75
Privileges and rights conferred on settlement-holders and purchasers of—	,, ,,	3	82
Form of certificates of sale of—prescribed	,, ,,	3	82
Provision to be made in budget estimates to meet expenditure from "zemindari dâk cess" levied on—	September 1875	7	90
Government of Bengal.			
Power of sanctioning settlements	August 1874	1	31
	November ,,	8	59
Government Securities.			
Conversion of—into a book debt in the Bank of Bengal when the surplus receipts of Wards' estates exceed one lakh of rupees...	March ,,	2	11
Investment of surplus receipts of Wards' estates in—, and not in the purchase of additional estates	May ,,	2	22
Halting Allowance—*Vide* "Travelling Allowance."			
Holidays.			
Revised list of authorized Hindu—substituted for that at page 157 of the Board's Rules	August 1875	3	55
Indents for Revenue Forms—*Vide* "Stationery."			
Inspection.			
Rules for—of treasuries by Commissioners	November 1874	5	52
	December 1875	4	100
Commissioners' reports of—of treasuries how to be submitted to Board	June ,,	7	49
	July ,,	2	51
Insufficiently Stamped Document—*Vide* "Stamps."			

SUBJECT.	Month and year.	No.	Page.
Land Revenue.			
Remission of—classed under a third head, viz. "Nominal Remission"	February 1874	3	9
Estimate of receipts of—to be based on the current demand shown in return No. X	March 1875	3	25
Correction in the table of latest dates of payment of—of small estates	June ,,	8	49
How—of estates transferred from one district to another to be credited in accounts	August ,,	5	57
Land taken up for Public Purposes—*Vide* "Acquisition of land."			
Latest dates for payment of Revenue.			
Correction in the table of—of small estates at page 265 of the Board's Rules	June ,,	8	49
Lease.			
Collectors empowered to cancel—of Government estates in certain cases	June 1874	2	23
	December ,,	3	82
Conditions on which—to be given in future	,, ,,	3	82
Position of lessees defined	,, ,,	3	82
The terms "malik" and "proprietor" to be excluded from malguzari—, and the term "malguzar" to be used for them ...	,, ,,	3	82
Form of—prescribed	,, ,,	3	85
Alteration in the form	,, 1875	5	10
Licensed vend of Court Fees and Judicial Stamps.			
Reintroduction of	June 1874	8	23-25
Liquors.			
Principles for regulating number of shops for sale of	,, 1875	2	45
Litigation Fund.			
Creation of a—to meet expenses contingent on filing appeals in Wards' cases	November 1874	2	51
Amounts due to—by Wards' estates to be remitted to Legal Remembrancer before they are released from the management of the Court of Wards	July 1875	5	53
Malgoozars.			
Meaning of the term—explained	December 1874	3	82
Malgoozari Tenure.			
Creation of—. Its nature defined. The settlement-holders to be termed malgoozars	,, ,,	3	82
Minors.			
Term of minority extended to 21 years under Act IX of 1875 ...	April 1875	1	31
Date of enforcement of the Act	,, ,,	1	31
A list showing corrected dates of attainment of majority by—under Court of Wards called for	,, ,,	1	31

Subject.	Month and year.	No.	Page.
Miscellaneous Land Revenue.			
"Sale proceeds of waste papers" to be treated as part of— ...	March 1874	8	15
Difference between "Forest" and—explained	Nov. „	1	51
In what cases value of revenue abated as compensation for land taken up under Act X of 1870 to be credited to— ...	May 1875	1	39
Notice.			
Of transfer of estates to be served on proprietors and farmers whose estates are transferred from one district to another ...	November 1874	3	52
Notification in Gazette.			
Practice of sending notice of sale under Act XI of 1859 through the Board discontinued	May 1875	4	41
Language in which—to be published and responsibility of publishers	September „	6	88
Opium.			
Quantity to be kept in the custody of excise darogahs	December 1874	9	92
Changes in selling price of excise—	March 1875	9	29-30
Packing cases—*Vide* "Stationery."			
Papers to be used for Ameen's Plan or Map in Land Acquisition Cases—*Vide* "Acquisition of Land."			
Paper used for documents under Court Fees' Act.			
Discount on sale of	June 1874	3	24
Pass Station (Salt)—*Vide* "Salt."			
Pauper Suits—Rules regarding realization of Stamp Fees in—*Vide* "Stamps."			
Pensions.			
Rules for payment of Political and Territorial—	September 1875	5	77
Periodical and other Returns.			
No. VIB.—Alteration in the heading of—	July „	7	54
No X.—Remission of revenue shown in—to be classed under a third head, viz. that of "Nominal remission"...	February 1874	8	9
Ditto. "Sale proceeds of waste papers" to be shown under heading (*k*), table V of—. Note 3 at foot of table V cancelled	March „	8	15
No. XII.—Resubmission of—	August „	1	32
Ditto. Form of—revised	April 1875	5	35
No. XX.—Abstract statement of settlement. Correction in the Bengali form of—	June 1874	7	27
Ditto. Instructions for filling up table B of—	March „	1	11
No. XXXI.—Alterations in test table for—	January „ April 1875 September „	2 6 2	2 35 76
Ditto. Sums expended from funds of Wards' and attached estates in support of charitable dispensaries and schools to be shown in—	January 1874	7	5
Ditto. Cash accounts of managers of Wards' estates for March to be kept open for a month, to obviate the necessity of showing any sums against "Suspense Accounts" in table VI of—	February 1875	2	17
Ditto. Modification in the form of—	April „	6	35
No. XLV.—Form of table III modified	„ „	2	31

SUBJECT.	Month and year.	No.	Page.
Sales for Arrears of Revenue.			
Disposal of surplus proceeds of estates sold under Act XI of 1859	April 1874	2	17
Postponement of—is not to be allowed unless under exceptional circumstances	August 1875	2	55
Sale of Putnee Tenures.			
Incompetency of Deputy Collectors to conduct—	January 1874	3	2
Salt.			
Addition to Rule 29 of the—Manual	March „	9	16
charchittee forms to be printed with a counterfoil and bound up in books of 100 each, and pages to be signed, sealed, and numbered	June „	6	25-26
counterfoils of charchittees should be returned with rowannahs	„ „	6	26
Substitution of a new rule for Rule 32*a*, regarding the return of special rowannahs and certificates	September „	1	41
Addition of new Rule 32*b*, regarding examination of endorsements on rowannahs and certificates	„ „	4	45
Rules 26, 29, and 31 amended owing to introduction of sub-charchittee system into Backergunge	October „	3	50
List of pass stations modified owing to removal of pass station from Sealdah to Chitpore	November „	10	60
Schools.			
Amounts expended during the year from the funds of each Ward's or attached estate in support of charitable dispensaries and—to be shown in Return No. XXXI	January „	7	5
Selling price of Excise Opium—*Vide* "Opium."			
Service Lands, Additional Rule regarding—*Vide* "Acquisition of land."			
Service Postage Stamps.			
Value of—how to be charged in the accounts...	March „	5	12-13
Settlements.			
Statement No. XX.—Rates of assessment on different denominations of soil how to be entered in Table B of—	„ „	1	11
Payment of one per cent. road cess on—where Road Cess Act is enforced	„ „	3	11
Upon resettlement steps to be taken to secure the execution of agreement by settlement-holder for payment of revised assessment...	April „	1	17
Data of assessment for each class of land to be recorded in ——reports	„ „	3	17
Liability of farms to sale in execution of decrees	June „	2	23
Collectors empowered to cancel a farming lease on the farmer becoming bankrupt	„ „	2	23
Correction in Bengali form of statement No. XX	„ „	7	27
Power of Commissioners, Board, and Government in sanctioning—	August „	1	31
Summary—to be reported to Board for sanction	November „	8	59
Appeal in—cases			
Submission of Return No. XII (alteration of assessments) ...			

Subject.	Month and year.	No.	Page.
Reports—(*Continued.*)			
n all settlement—the data on which the proposed rate of assessment for each class of land is calculated to be fully recorded...	April 1874	3	17
Returns of percentage allowed to Government pleaders to be submitted with the Legal Remembrancer's Annual— ...	September ,,	3	45
Officers holding commissionership of division during the year and the amount of "Nominal remissions' allowed to be noticed in Commissioners' Annual Land Revenue—	January 1875	1	1
Working of the fund for the improvement of Government and temporarily settled estates to be noticed in Commissioners' Annual Land Revenue—	April ,,	3	32
A statement of settlements effected during the year to be submitted with Commissioners' Annual Land Revenue— ...	August ,,	1	55
Returns—*Vide* "Periodical Ruturns."			
Re-punching of Stamps—*Vide* "Stamps."			
Returned or Spoiled Stamps—*Vide* "Stamps."			
Returns, Periodical.			
XIV and XLII.—Joint licenses issued for sale of both country spirits and rum, and license fees realized, how to be shown in—	January ,,	6	3
Instructions C and F on top of Table I altered	,, ,,	6	3-4
XXXV.—Alteration of the wording of certificate at foot of ...	July ,,	2	30
Revenue Agents.			
Transfer of—to be reported to Board	June ,,	5	47
Form of statement of renewal of certificates of—prescribed ...	,, ,,	5	47
Road Cess.			
Cancelment of the latter part of Circular Order No. 3 of May 1872—Payment of 1 per cent. on all settlements until the—Act is in full operation	March 1874	3	11
Rules.			
For the defence of suits on behalf of Wards' estates and other estates managed by Revenue authorities	May 1875	2	39
	June ,,	6	48
	September ,,	8	90
Cancelment of—for registration of assurances in which Government is interested...	June ,,	6	53
For payment of Territorial and Political pensions	September ,,	5	77
For defraying expenses contingent on filing appeals in Wards' cases	November 1874	2	51
For classification and registration of English correspondence in Collectors' offices	December ,,	1	61
	March 1875	6	28
For preparation of budget estimates in connection with the fund for the improvement of Government and temporarily settled estates	December 1874	2	75
For giving copies of papers and documents in Collectors' offices	January 1875	2	1
	September ,,	1	59
For the sale of waste lands modified	April ,,	2	31
For granting allowances to settlement-holders and farmers of estates in future settlements	,, ,,	4	32
Rules regarding realization of Stamp Fees in Pauper Suits—*Vide* "Stamps."			

SUBJECT.	Month and year	No.	Page.
Records.			
Classification of—. Addition to appendix to chapter XIII (division III), page 213 of theBoard's Rules regarding classification of petitions of sales preferred under Regulation VIII of 1819, which are struck off on payment of zemindar's demand	March 1874	7	15
"Khurcha hisabs" of estates the property of individuals held under khas management to be preserved permanently ...	May „	3	22
Rules for the classification of English correspondence in Collectors' offices	December „ March 1875	1 6	61 28
Redemption of Revenue.			
Proprietors of petty estates and holdings in Chittagong, Sylhet, Calcutta, Punchanogram, and Chinsurah may redeem all future payments by one payment of 25 times the revenue ...	January 1874	8	5
Refund of value of Judicial or Court Fee Stamps —*Vide* "Stamps."			
Registers.			
82.—Addition of column 6	April „	5	5
26.—How lands the property of Government which have been acquired should be shown in remark column	June „	5	25
No. 69.—Addition of a column to—showing the date of order for the issue of processes	November „	9	60
Nos. 85, 86*a*, 86, and 87 cancelled	December „	1	61
Nos. 1 and 2 of letters received and issued, and No. 3 of Index of English correspondence in Collectors' offices prescribed ...	„ „	1	61
No. 62.—Cancelment of—	January 1875	2	1
No. 65.—Form of—revised	April „	5	35
D and E.—Alterations in the form of—appended to section 6, chapter XIII, page 210 of the Board's Rules	June „	1	45
No. 58.—Form of—revised	July „	1	51
No. 33.—Cancelment of—	„ „	6	53
No. 68.—Cancelment of—	August „	1	59
Registration.			
Cancelment of the rules for—of assurances generally in which Government is interested...	July „	6	53
Registration of Security Bonds and Registration fee—*Vide* "Division of Estates."			
Remission of Revenue.			
Classed under a third head, viz. "Nominal Remission" ...	February 1874	3	9
Amount of "Nominal remission" allowed during the year to be noticed in the Commissioners' Annual Land Revenue Reports	January 1875	1	1
Local officers to make themselves fully acquainted with the facts in respect to the intervention of parties having rights and interests between the zemindars and the cultivators before recommending—on behalf of any estate	March „	8	29
Remittance of Collections of Excise by Darogahs—*Vide* "Excise."			
Reports.			
Half-yearly coinage—to specify the denomination of coins cut or broken, or withdrawn from circulation	January 1874	4	3
Form of—prescribed...	February „	2	7
Annual—on the Indian coinage to be submitted in place of the half-yearly—hitherto forwarded...	December 1875	1	99
What estates to be included in the Annual—on Wards' estates...	March „	6	15

SUBJECT.	Month and year.	No.	Page.
Periodical and other Returns—(*Continued.*)			
No. XLV.—Correction in the heading of column 8, table I ...	July 1875	Note.	53
Ditto. Reprint of chapter XVIII of Board's Rules relating to—circulated	September 1874	2	43
Monthly and quarterly—made to Legal Remembrancer under clause 36, section 2, chapter III, page 40 of Board's Rules cancelled, and a new monthly—of civil suit decrees substituted	,, ,,	3	43
Periodical Returns—*Vide* "Returns."			
Permanent Advance.			
Allowed to Commissioners, Collectors, Civil Superintendents of Survey, and Sub-Divisional Officers to meet petty contingencies	October ,,	1	47
	June 1875	4	47
Permanent Settlement.			
Board empowered to sanction	November 1874	8	59
Petty Estates and Holdings.			
Proprietors of—in Chittagong, Sylhet, Calcutta, Punchanogram, and Chinsurah may redeem all future payments by one payment of 25 times the revenue	January ,,	8	5
Plaints.			
Careless preparation of—in Wards' cases. Form prescribed ...	March ,,	4	12
Political and Territorial Pensions.			
Rules for payment of—	September 1875	5	77
Postage.			
On covers conveying land revenue transfer receipts	April 1874	4	19
Price of Excise Opium—*Vide* "Opium."			
Procedure.			
In defence of suits on behalf of Wards' estates and other estates of private individuals managed by Revenue authorities	May 1875	2	39
	June ,,	6	48
	September ,,	8	90
Proprietors.			
Notice of transfer of estates from one district to another to be given to—and farmers	November 1874	3	52
Punching of Court Fee Stamps—*Vide* "Stamps."			
Putnee Tenures.			
Deputy Collectors prohibited to conduct sale of—	January ,,	3	2
Rates of Assessment.			
Statement No. 20, table B, column 2. In addition to the—per beegha, the rate per acre of each denomination of soil to be shown in red ink	March ,,	1	11

Subject.	Month and year.	No.	Page.
Wards' Estates—(*Continued.*)			
Procedure in suits brought on behalf of—	May 1875	2	39
	June „	6	48
	September „	8	90
Amounts due to Litigation Fund to be remitted to Legal Remembrancer before—are released from the control of Court of Wards	July „	5	53
Release of—to be reported to Board			
Waste Lands.			
Rules for the sale of—modified	April „	2	31
Waste Papers.			
Sale proceeds of—in Collectors' offices form a part of "Miscellaneous Land Revenue"	March 1874	8	15
Weighment of Ganja exported from Rajshahye—*Vide* "Ganja."			
Zemindari Dak Cess.			
Government estates are not to be exempted from payment of—	June „	1	23
Provision to be made in budget estimates to meet expenditure on account of—in Government estates	September 1875	7	90

B. H.—Regr. No. 1922—650—22-5-76

Subject.	Month and year.	No.	Page.
Transfer of Estates.			
To be timely notified to proprietors and farmers	November 1874	3	52
How revenue of these estates to be credited in account ...	August 1875	5	57
Transfer of Revenue Agents.			
To be reported to Board	June „	5	47
Transfer Receipts.			
Postage on covers conveying land revenue—	April 1874	4	19
Travelling Allowances.			
To Sub-Deputy Collectors	July „	1	29
Scale of—fixed for officers employed by managers of Wards' estates	November „	4	52
Treasuries.			
Inspection of—to be conducted by Commissioners, and not by Accountant-General and Deputy Accountant-General ...	„ „	5	52
Rules for inspection of—	December 1875	4	100
Report of inspection how to be submitted...	June „	7	49
	July „	2	51
Withdrawal of deposit money from—on a power-of-attorney	March „	7	28
	December „	2	99
Copper coins for sums over fractions of a rupee need not be received in—when not paid on account of Government dues...	„ „	3	100
Unstamped Documents—*Vide* "Stamps."			
Wards' Estates.			
Return No. XXXI to show money expended from funds of each—in support of charitable dispensaries and schools ...	January 1874	7	5
Form of Wards' establishment bill modified	February „	1	7
Mode of dealing with the surplus profits of—	March „	2	11
	May „	2	22
	October „	2	47
Laxity of supervision in the institution and defence of suits on behalf of—...	March „	4	12
All suits to be conducted under Part X, Act IV (B.C.) of 1870...	„ „	4	12
What estates to be includedin Commissioners' annual reports on—	„ „	6	15
Rules for defraying expenses contingent on filing appeals in Wards' cases	November „	2	51
Scale of travelling allowance to officers employed by managers of—...	„ „	4	52
Instructions for preparation of briefs of Wards' suits come up in appeal before the High Court	December „	8	91
Practice of showing money in table VI of Return No. XXXI under the head "Suspense Account" prohibited	February 1875	2	17
Distinction between several classes of estates managed by Revenue authorities explained	March „	4	25
Attention drawn to Act IX of 1875, extending the term of minority to 21 years	April „	1	31
Date of enforcement of the Act			
A list showing corrected dates of attainment of majority by minors under Court of Wards called for			
Modification in the form of Return No. XXXI	„ „	6	35

SUBJECT.	Month and year.	No.	Page.
Stamps—(*Continued.*)			
Instructions regarding cancellation of court fee labels on copies, certificates, or other similar documents...	November 1875	4	94
Duties of District Collectors in cases in which unstamped or insufficiently stamped documents produced before them ...	December „	6	107
Stationery.			
Indents for revenue forms should be submitted so as to reach the—Office in January of each year	September „	4	76
Rule 3, page 314 of the Board's Rules regarding disposal of packing cases cancelled	November „	1	93
Store Book of Stamps—Form of—*Vide* "Stamps."			
Sub-Deputy Collectors.			
Travelling allowances to—	July 1874	1	29
Subsistence Allowance.			
To officers employed by managers of Wards' estates and of other estates of private individuals managed by Revenue authorities..	„ 1875	3	52
Suits.			
Laxity of supervision in the institution and defence of—on behalf of Wards' estates. All such—to be conducted under Part X, Act IV (B.C.) of 1870	March 1874	4	12
Procedure in—on behalf of Wards' estates and of other estates of private individuals managed by Revenue authorities ...	May 1875	2	39
	June „	6	48
	September „	8	90
Summary Settlement.			
To be reported for the sanction of the Board	November „	8	59
Suspense Account.			
Money need not be shown under the head—in table VI of Return No. XXXI	February 1875	2	17
Surplus Proceeds.			
Conversion of Government securities into a book debt when the—of Wards' estates exceed one lakh of rupees	March 1874	2	11
Temporary Settlement.			
Power of Board, local officers, and Government of sanctioning—	August „	1	31
	November „	8	59
Territorial and Political Pensions.			
Rules for payment of—	September 1875	5	77
Test Table.			
Modification in—for Return No. XXXI	January 1874	2	2
	April 1875	6	35
	September „	2	76

Subject.	Month and year.	No.	Page.
Settlements—(*Continued.*)			
Form of Return No. XII and Register No. 65 revised	April 1875	5	35
Privileges and rights conferred on—holders and purchasers of Government estates	December 1874	3	82
Meaning of the term "malgoozars" explained	„ 1875	5	107
Form of lease to be adopted in malgoozari—			
Power of Collector to cancel lease in certain cases			
Rules for granting allowances to settlement-holders and farmers of estates	April „	4	32
A statement of—effected during the year to be submitted with Commissioners' Annual Land Revenue Reports	July „	1	55
Shops for sale of Liquors and Intoxicating Drugs.			
Principles for regulating number of—	June „	2	45
Stamps.			
Report required regarding repunching—	January 1874	5	3
Strict observance of provision of section 30, Court Fees' Act (VII of 1870), enjoined	February „	4	9-10
Reintroduction of licensed vend of court fee—in the mofussil. Instructions regarding	June „	3	23-24
For depositions and documentary exhibits in cases	„ „	4	25
Discount to be allowed on sale of judicial and non-judicial stamps	August „	2	32
Register to be kept by vendors of—	„ „	2	33
Directions regarding refund of value of judicial—	„ „	5	37
Responsibility of officers in case of embezzlement of—	„ „	6	38-39
Court fee—should be cancelled only once. Such stamps, when affixed to "true copies," how and when to be cancelled ...	December „	5	88
Returned stamps how to be diposed of	„ „	6	89
Stamps taken back from a stamp vendor or his heir may be placed in store and re-issued	„ „	6	89
Addition to rules regarding realization of stamp fees in pauper suits	March 1875	1	19-22
When any blank sheets of stamp paper occur in a document in which value of stamp is expressed by more than one impressed stamp, the document should be considered as insufficiently stamped	„ „	2	23
Form of certificate to be granted by licensed vendors of non-judicial stamps when more than one stamp is used to express value of required stamp	„ „	2	23
Form of store-book of stamps	„ „	10	30
	September „	3	76
Rules regulating number of—to be used for denoting any fee chargeable under Court Fees' Act	May „	7	44
Withdrawal of bi-color court fee—and issue of adhesive in exchange	June „	3	47
	October „	1	91
Mode of comparing results of increase and decrease in quarterly stamp statements	July „	4	52
Duty chargeable on counterpart of any instrument shall in no case exceed duty chargeable on instrument itself	August „	6	58
Submission of indents during February and August of each year should be avoided	„ „	7	58
Report to be submitted to Government regarding forgery or fraudulent use of any description of stamps	November „	2	93
Directions for keeping high value adhesive stamps in a tin box within the stamp almirah or chest	„ „	6	97
Instruction regarding inspection of documents bearing adhesive stamps	„ „	7	97

May 1876

Rev. Cir.

B.

Statement to accompany Budget Estimate of the Estates' Improvement Fund for the year 18 .

District.	Estimated realizations of revenue from all Government estates, with number of estates.	Estimated realizations of revenue from those of the temporarily settled estates belonging to private individuals, out of which an assignment may be taken under the orders, *i.e.*, all estates of this class which have been brought under re-settlement since the orders making the assignment were passed by Government, and all which may be coming under re-settlement in the year to which the estimates refer, with number of estates.	Total of 2 and 3.	Assignment calculated at 3* per cent. on the amount shewn in column 4.
1	2	3	4	5

* Except in the Dooars, where the calculation will be made at the rate of one-seventeenth of the net revenue.

A—2.

Local Funds.

Budget Estimate—Disbursements for the year ending 31st March 1878.

ESTATES' IMPROVEMENT FUND.

District of

Numbers.			Sanctioned estimate.	Estimate.	Remarks.
1876-77.	1877-78.		1876-77.	1877-78.	
		Establishment.			
		Clerks			
		Servants			
		Contingent charges.			
		Stationery			
		Other contingencies ...			
		Printing at private presses			
		Miscellaneous.			
		Road Cess payable by Government as holder—			
		(*a*)—On all ryotwary tracts and Government estates settled ryotwary			
		(*b*)—On all Government estates settled otherwise than ryotwary			
		Contributions to roads and communications			
		Contributions to local improvements			
		Primary education ...			
		Total ...			

May 1876

Rev. Cir.

A—1.

Local Funds.

Budget Estimate—Receipts for the year ending 31st March 1878.

ESTATES' IMPROVEMENT FUND.

District of

	Estimate.		Remarks.
	1876-77.	1877-78.	
Voluntary contributions.			
1.—Assignment calculated at 3 per cent. on proceeds of Government estates and other estates, as shewn in column 5, statement B, annexed to Board's Circular order No. 1 of May 1876			
Miscellaneous Receipts.			
Amount of road cess recoverable.			
2.—From tenants in ryotwary tracts, and all Government estates settled ryotwary.			
3.—From farmers or settlement holders in all Government estates which have been settled otherwise than ryotwary.			
Total ...			
Estimated balance at the beginning of 1877-78 ...			
Receipts as above			
Total ...			
Payments as per estimate of disbursements at end of 1877-78.			
Balance			

balance at credit, being the realizations of the last quarter of the preceding year.

May 1876
Rev. Cir.

E.

Miscellaneous.

14. The normal mode of distributing the actual assets of the Fund is shewn in Rule 8, but the Board may, on the recommendation of Commissioners, sanction any other mode of distribution which local circumstances may render desirable; and when the assets of any estate are less than Rs. 10, the Collector may, without the formal sanction of the Board, allot the whole to roads or otherwise as he may think best.

15. The sums made over to the District Road Fund and for primary education pass away from the control of the Board, and will at once cease to appear in any accounts of the Estates' Improvement Fund. Commissioners are, however, bound to see that the spirit of the Government order is carefully adhered to, which requires that the amount assigned from the revenue paid by each estate shall be expended so as to benefit that estate. It is not intended that the expenditure shall be actually on the very estate; for instance, an estate may derive great benefit from a road or tank constructed, or a school established, on a neighbouring estate. These remarks apply to all three portions of the assignment.

16. The expenditure on local improvements will, as indicated in rule 11, remain under the control of the Board; and Commissioners will, when submitting the budget estimates of the fund, submit a separate report describing the projects on which they propose to expend this portion of the allotment.

17. The Accountant-General will prescribe any forms of account that may be considered necessary in his department for giving effect to these rules.

18. The administration of the fund is to be noticed in each Commissioner's land revenue report—(*see* clause 12A, section VI, chapter XVIII, Board's Rules.)

May 1876 — Rev. Cir.

Account Department to make sure that this is properly done. The sum so transferred will be disbursed subject to all the rules of the District Road Fund as to sanction and other points.

10. The amount assigned for "primary education" will be at the disposal of the Magistrate of the district, and be disbursed by him under the rules and orders in force in the Educational Department.

11. There remains the item of "contribution to local improvements" in each district. The expenditure under this head will be disbursed under the sanction of the Collector for works and projects costing not more than Rs. 50, and of the Commissioner, for works and projects costing not more than Rs. 1,000, and under the sanction of the Board for works above that amount. In cases of the latter kind, it must be borne in mind that express sanction to execute the work must be obtained in each instance. The mere fact of the cost of the work being included in the general estimate of the Fund which the Board has passed, will not suffice.

D.

The Budget Estimate of the Fund.

12. Commissioners will submit to the Board at the same time as they submit the provincial budget estimates of each district, *i. e.*, not later than the 15th September, an estimate (in the annexed forms A1 and A2) of the receipts and charges of the Fund for each district during the ensuing year. The estimate must be supported by a statement in the annexed form B. When checked by the Board, the estimates will be passed on to the Accountant-General for incorporation in the local funds budget estimate.

13. In preparing the estimate, Collectors will enter on the receipt side all sums which may be expected to be actually realized on account of the Estates' Improvement Fund during the year of estimate, whether paid on account of that year or not. But they will not include sums which are not expected to be collected during the year, merely on the ground that they are on account of that year's demand.

Collectors will note that the year will always open with a

chalan from any estate or tract in the above list, the amount to be credited to the Estates' Improvement Fund (calculated at 3 per cent.* on the full amount paid in). He will also distribute the items in his registers thus—(If Rs. 100 be chalanned from any estate in the list)—

* In the Western Dooars one-seventeenth.

	Rs.
Land Revenue	97
Estates' Improvement Fund	3
Total ...	100

This distribution of collections will of course not affect either the 'demand' or 'balance' of any estate.

On each chalan of road cess from any estate in the list which is the property of Government, the towjih-navis, or receiving officer, will endorse the order to credit the amount to the Estates' Improvement Fund.

C.

Mode of Distributing the Assets of the Fund.

7. At the beginning of each quarter, the Collector will cause to be prepared a statement shewing the total amount to the credit of the Fund, and will thereupon pass orders distributing the assets of the Fund in manner following.

8. The Collector will first deduct from the total realizations the amount of road cess payable by Government as holder in Government estates and ryotwary tracts. The remainder, after providing for any petty charges for establishment or contingencies, he will then divide into three unequal portions. One-half he will carry to the credit of the District Road Fund (along with the amount of road cess payable by Government which was first deducted), one-third will be made available for primary education, and the remaining one-sixth will be allotted to miscellaneous local improvements.

9. The amount assigned to roads as a charge against this Fund, will be taken credit for at once in the budget estimate of the "District Road Fund" of the district, as "contribution to roads and communications," and arrangements must be made between the Accountant-General and the Public Works

May 1876
Rev. Cir.

pay of the collecting agency is intercepted by local collecting agents in the interior of districts, the percentage is not to be taken on such intercepted collections. Similarly, in the case of estates the property of individuals, the percentage will be calculated upon the whole amount of land revenue paid into the treasury.

B.

Procedure for ascertaining the total assets of the Fund.

4. The Collector will annually prepare a list in the towjih department of his office, in which shall be shewn separately each estate or tract liable to contribute to the Fund, and also the following particulars regarding it :—

(1.) Its gross annual demand of revenue or rent.

(2.) Any deductions which the mofussil collecting agency is authorised to make before paying the collections over to the treasury.

(3.) The balance which should annually reach the treasury after such deduction.

(4.) The amount payable to the Estates' Improvement Fund.

Whenever an estate or tract becomes, in the course of any year, liable to contribute under the Government orders, it must at once be added to the list.

5. In Government estates and ryotwary tracts, the *road cess* recoverable from tenure-holders and cultivating ryots will form an asset of the Fund, and the total demand on this account, to be paid in by the settlement holder or tehsildar, will also be shewn against every such estate or tract in the list above prescribed. In the case of estates not the property of Government, no entry on account of road cess will appear in the register, as the owner or manager will pay the amount to the Collector on behalf of the District Road Cess Committee.

Collectors will take care that the amount of road cess which is recovered from tenants in Government estates is duly credited to the Fund, and not diverted to any other head of account, and Commissioners should check this.

6. It will be the duty of the towjih-navis, when receiving and checking the chalans of land revenue, to endorse on each

REVISED RULES.

CHAPTER VII—SECTION IV.

ESTATES' IMPROVEMENT FUND.

A.

Constitution of the Fund.

1. The Government of India has sanctioned the appropriation to local improvements of 3 per cent. (or in the special case of the Western Dooars one-seventeenth) out of the gross amount of Government revenue paid into the public treasuries on account of all Government estates or ryotwary tracts, and of estates the property of private persons under temporary settlement, at any date subsequent to the 1st April 1874. The appropriation is to be made by direct credit to a distinct local fund, to be called "The Estates' Improvement Fund," and the sums so credited are not to appear in the treasury accounts at all as items of imperial revenue; that is to say, the net revenue, or rent of estates subject to these rules will, after deducting the sums appropriated to the Estates' Improvement Fund, alone be credited as imperial land revenue. It will of course be understood that the *demand* for land revenue on Government estates, is not to be affected by this subsequent deduction from the collections before they are brought to credit in the accounts. [Columns will be provided in Board's Returns X and XLI for the adjustment of the collections to meet this order of Government.]

2. In the case of Government estates and ryotwary tracts, the appropriation came into effect from the beginning of the financial year 1874-75. But in the case of estates, the property of private individuals, of which a temporary settlement was in force on 1st April 1874, the assignment will not be made during the currency of the existing settlement, but it will take effect when the lands come under re-settlement after that date.

3. The percentage will, in the case of Government estates, be calculated upon the whole amount of the collections that reach the Government treasury. No deduction need be made on account of expenses of collection or other charges subsequently and separately disbursed. But where the commission or the

May 1876 — Rev. Cir.

5. As soon as the amount allotted to Primary Education has been ascertained by the Collector under rule 8, he will, under rule 10, transfer it in one sum to the credit of the Magistrate, who will draw against it as required. As it will not be necessary for the Board to check the items of expenditure,* the Collector need take no further action than to see that the credit is not exceeded.

* *Vide* Rule 15.

6. The Member in charge has taken the opportunity to embody the orders of Government as to the constitution of the Fund, and instructions on other points on which experience has shewn the laying down of rules to be necessary.

7. The Government of India in the Financial Department, by orders No. 2668, dated 26th August 1875, sanctioned the transfer of the actual balance of the old Fund for the improvement of Government estates to the present Three per cent. Fund, but directed that nothing should be credited to the old Fund on account of arrears of revenue collected in 1874-75. The proper percentage on such arrears was to be credited to the new Fund. The percentage was to be reckoned on the actual collections, whether arrears, current, or advance. If any had been done contrary to this, it was to be set right.

With reference to these orders the Member in charge has ascertained from the Accountant-General that the balances of the old Fund at the close of 1874-75, were credited in his Office to the new Fund. If in any district these have not hitherto been distributed with the other assets of the new Fund, this should now be done.

8. The following rules should be inserted as section IV of chapter VII of the Board's Rules; the present clause 3, section III of that chapter being removed. Clauses 11 and 12 of section III should be renumbered 3 and 4, respectively :—

MAY, 1876.

Hon'ble V. H. Schalch, C.S.I.

No. 1.

It has become necessary, for several reasons, to revise the Circular Order No. 2 of December, 1874, on the subject of the "Fund for the improvement of Government and certain temporarily settled estates."

2. In the first place, the inclusion in the forms therewith prescribed, of recoveries, and payments of road cess in respect of estates of which Government is not the holder, was an error. In such estates payments and recoveries will be made by the proprietors in exactly the same way as in estates the property of private persons which do not contribute to the Fund. In the revised circular such items have been excluded.

3. Secondly, Government has accepted the proposal of the Board that the calculation of the normal mode of distribution of the assets of the Fund should not be made to depend on road cess considerations, but should be a simple matter of arithmetic, one-half being contributed to roads, one-third to primary education, and one-sixth to miscellaneous improvements. This will necessitate a revision of the order for the calculation of road cess on Government estates. Orders will issue accordingly in the Road Cess Department.

4. Thirdly, the Government of India has decided that the sums allowed to be credited to the Fund, shall never appear among imperial receipts, but shall be credited direct. This involves a radical change in the form of the estimates and the mode of treating the assets of the Fund. These are now to be calculated in the manner shewn in rules 3 and 5.

A—2.

Local Funds.

Budget Estimate—Disbursements for the year ending 31st March 1878.

ESTATES' IMPROVEMENT FUND.

District of

Numbers.			Sanctioned estimate.	Estimate.	Remarks.
1876-77.	1877-78.		1876-77.	1877-78.	
		Establishment.			
		Clerks			
		Servants			
		Contingent charges.			
		Stationery			
		Other contingencies ...			
		Printing at private presses			
		Miscellaneous.			
		Road Cess payable by Government as holder—			
		(*a*)—On all ryotwary tracts and Government estates settled ryotwary			
		(*b*)—On all Government estates settled otherwise than ryotwary			
		Contribution to roads and communications			
		Contribution to local improvements			
		Contribution to primary education			
		Total ...			

B.

Statement to accompany Budget Estimate of the Estates' Improvement Fund for the year 18 .

District.	Estimated realizations of revenue from all Government estates, with number of estates.	Estimated realizations of revenue from those of the temporarily settled estates belonging to private individuals, out of which an assignment may be taken under the orders, *i.e.*, all estates of this class under re-settlement since the orders making the assignment were passed by Government, and all which may be coming under re-settlement in the year to which the estimates refer, with number of estates.	Total of 2 and 3.	Assignment calculated at 3* per cent. on the amount shewn in column 4.
1	2	3	4	5

* Except in the Dooars, where the calculation will be made at the rate of one-seventeenth of the net revenue. 1-5-76.

A—1.

Local Funds.

Budget Estimate—Receipts for the year ending 31st March 1878.

ESTATES' IMPROVEMENT FUND.

District of

	Estimate.		Remarks.
	1876-77.	1877-78.	
Voluntary contributions.			
1.—Assignment calculated at 3 per cent. on proceeds of Government estates and other estates, as shewn in column 5, statement B, annexed to Board's Circular order No. 1 of May 1876			
Miscellaneous Receipts.			
Amount of road cess recoverable.			
2.—From tenants in ryotwary tracts, and all Government estates settled ryotwary.			
3.—From farmers or settlement holders in all Government estates which have been settled otherwise than ryotwary.			
Total ...			
Estimated balance at the beginning of 1877-78 ...			
Receipts as above			
Total ...			
Payments as per estimate of disbursements at end of 1877-78.			
Balance			

balance at credit, being the realizations of the last quarter of the preceding year.

E.

Miscellaneous.

14. The normal mode of distributing the actual assets of the Fund is shewn in Rule 8, but the Board may, on the recommendation of Commissioners, sanction any other mode of distribution which local circumstances may render desirable; and when the assets of any estate are less than Rs. 10, the Collector may, without the formal sanction of the Board, allot the whole to roads or otherwise as he may think best.

15. The sums made over to the District Road Fund and for primary education pass away from the control of the Board, and will at once cease to appear in any accounts of the Estates' Improvement Fund. Commissioners are, however, bound to see that the spirit of the Government order is carefully adhered to, which requires that the amount assigned from the revenue paid by each estate shall be expended so as to benefit that estate. It is not intended that the expenditure shall be actually on the very estate; for instance, an estate may derive great benefit from a road or tank constructed, or a school established, on a neighbouring estate. These remarks apply to all three portions of the assignment.

16. The expenditure on local improvements will, as indicated in rule 11, remain under the control of the Board; and Commissioners will, when submitting the budget estimates of the fund, submit a separate report describing the projects on which they propose to expend this portion of the allotment.

17. The Accountant-General will prescribe any forms of account that may be considered necessary in his department for giving effect to these rules.

18. The administration of the fund is to be noticed in each Commissioner's land revenue report—(*see* clause 12A, section VI, chapter XVIII, Board's Rules.)

Account Department to make sure that this is properly done. The sum so transferred will be disbursed subject to all the rules of the District Road Fund as to sanction and other points.

10. The amount assigned for "primary education" will be at the disposal of the Magistrate of the district, and be disbursed by him under the rules and orders in force in the Educational Department.

11. There remains the item of "contribution to local improvements" in each district. The expenditure under this head will be disbursed under the sanction of the Collector for works and projects costing not more than Rs. 50, and of the Commissioner, for works and projects costing not more than Rs. 1,000, and under the sanction of the Board for works above that amount. In cases of the latter kind, it must be borne in mind that express sanction to execute the work, must be obtained in each instance. The mere fact of the cost of the work being included in the general estimate of the Fund which the Board has passed, will not suffice.

D.

The Budget Estimate of the Fund.

12. Commissioners will submit to the Board at the same time as they submit the provincial budget estimates of each district, *i. e.*, not later than the 15th September, an estimate (in the annexed forms A1 and A2) of the receipts and charges of the Fund for each district during the ensuing year. The estimate must be supported by a statement in the annexed form B. When checked by the Board, the estimates will be passed on to the Accountant-General for incorporation in the local funds budget estimate.

13. In preparing the estimate, Collectors will enter on the receipt side all sums which may be expected to be actually realized on account of the Estates' Improvement Fund during the year of estimate, whether paid on account of that year or not. But they will not include sums which are not expected to be collected during the year, merely on the ground that they are on account of that year's demand.

Collectors will note that the year will always open with a

chalan from any estate or tract in the above list, the amount to be credited to the Estates' Improvement Fund (calculated at 3 per cent.* on the full amount paid in). He will also distribute the items in his registers thus—(If Rs. 100 be chalanned from any estate in the list)—

* In the Western Dooars one-seventeenth.

	Rs.
Land Revenue	97
Estates' Improvement Fund	3
Total ...	100

This distribution of collections will of course not affect either the 'demand' or 'balance' of any estate.

On each chalan of road cess from any estate in the list which is the property of Government, the towjih-navis, or receiving officer, will endorse the order to credit the amount to the Estates' Improvement Fund.

C.

Mode of Distributing the Assets of the Fund.

7. At the beginning of each quarter, the Collector will cause to be prepared a statement shewing the total amount to the credit of the Fund, and will thereupon pass orders distributing the assets of the Fund in manner following.

8. The Collector will first deduct from the total realizations the amount of road cess payable by Government as holder in Government estates and ryotwary tracts. The remainder, after providing for any petty charges for establishment or contingencies, he will then divide into three unequal portions. One-half he will carry to the credit of the District Road Fund (along with the amount of road cess payable by Government which was first deducted), one-third will be made available for primary education, and the remaining one-sixth will be allotted to miscellaneous local improvements.

9. The amount assigned to roads as a charge against this Fund, will be taken credit for at once in the budget estimate of the "District Road Fund" of the district, as "contribution to roads and communications," and arrangements must be made between the Accountant-General and the Public Works

To clause 16 add—"and should be sufficient for a year's consumption,"' substituting a comma for the full stop at the end of the present clause. May 1876. Rev. Cir.

No. 5.

The following Rule (4A) is added to section II, chapter XXI, page 304 of the Board's Rules :—

4A.—In the case of the sud-divisional nazir, the value of the stamps to be retained in his store should not exceed thrice the amount of his security, and any balance remaining should be kept by the Sub-Divisional Officer under double locks, fresh supplies being given out as needed. But stamps above the amount of the security should only be given out on proof that the average monthly sales require such excess.

MAY 1876.

HON'BLE V. H. SCHALCH, C.S.I.

Erratum.

Circular Order No. 5 for April 1876.—Below "Hon'ble V. H. Schalch, C.S.I.*" add "and A. Money, Esq.,* C.B."

No. 2.

AN amended form of Return No. X will be issued by the Superintendent of the Alipore Jail Press. District Officers are accordingly requested to submit their returns in the revised form from the first quarter of 1876-77.

No. 3.

A CASE of defalcation of silver and copper coins has lately occurred in a sub-divisional treasury, arising from a laxity of procedure and inattention to the rules issued for the guidance of Officers in charge of treasuries. To prevent the possibility of similar irregularities being committed hereafter, District and Sub-Divisional Officers are warned of the necessity for a strict adherence to the rules which have been laid down for their guidance.

2. The irregularities connected with the case were as follow:—

1*st.*—The cash balance in the treasury was not verified for a whole year, in distinct disregard of Rule 35 at page 10 of the Accountant-General's rules for sub-divisional treasure chests, which provides that the cash balance shall be verified by the Sub-Divisional Officer once a week.

2*nd.*—The Treasurer and the Treasury Officers did not examine the cash in hand when they received charge, as required by

May 1876. clause 4, section XI, chapter XI, page 187 of the Board's Rules.

Rev. Cir.

3*rd*.—Money not belonging to Government was placed in the treasury for safe custody contrary to clause 6, section X, chapter II, page 31 of the Board's Rules.

4*th*.—The Sub-Divisional Officer placed one of his subordinates in charge of the treasury—a duty which he should have kept in his own hands, as required by Rule 33 at page 10 of the Accountant-General's rules above mentioned.

5*th*.—The officer so placed in charge used to hand over his keys to an irresponsible subordinate, and allow him to receive and pay out money, whilst Rule 33 of the Accountant-General's rules requires that the Sub-Divisional Officer shall keep the key of one lock with him, and that the ministerial officer, acting as treasurer, shall keep the key of the other; and that the treasure chests shall never be opened except in the presence of the Sub-Divisional Officer and the head constable of the guard.

6*th*.—No proper security was taken from the Treasurer, and his security bond was not inspected, as required by clause 8, section II, and clause 7, section III, chapter XI, page 174 of the Board's Rules.

7*th*.—An unnecessarily large balance was allowed to remain at the sub-divisional treasury, instead of being removed to the sudder treasury, the District Officer having apparently failed to take proper action under Rule 32 of the sub-divisional rules, and Board's circular order No. 2 for January 1869. These rules were altogether disregarded.

A. Money, Esq., c.b.

No. 4.

The following additions are to be made to chapter XXII, section I of the Board's Rules:—

To clause 6 add—"These indents should be submitted annually and should be sufficient for a year's consumption."

These indents should be submitted annually, and should be sufficient for a year's consumption. 4-5-76.

and should be sufficient for a year's consumption. 4-5-76.

4A. In the case of the sub-divisional nazir, the value of the stamps to be retained in his store should not exceed thrice the amount of his security, and any balance remaining should be kept by the Sub-Divisional Officer under double locks, fresh supplies being given out as needed. But stamps above the amount of the security should only be given out on proof that the average montly sales require such excess. 5-5-76.

C. 1641
207

1876.

From The Board of Revenue Lower Provinces

To The Secretary to the Chief Commissioner of Mysore

Dated

Despatched

Received 22nd

ENCLOSURES NO.

General No.

No.

Revenue Circulars for May 1876.

To Dr Sturrock

22.6.

Fines and Penalties.

Stamp penalties by judicial officers.
Stamp penalties by revenue officers.

Miscellaneous.

Adjudication fees.
Other items.

A. Money, Esq., c.b.

No. 8.

In submitting annually, in future, Stamp Return No. XXXV, district officers are requested to report, for the information of the Member in charge, the number of cases in which duty is levied by them under section 24 of Act XVIII of 1869, as well as the number of cases in which duty is realized by civil courts under section 20 of the Act.

No. 9.

Owing to the recent changes in the rates of duty upon country spirits, three new hydrometer tables have been prepared, showing the duty to be levied upon an imperial gallon of spirit when the standard is Rs. 4, Rs. 3½, or Re. 1¾ per gallon, London proof. These tables have been numbered in consecutive order with the existing tables, which will in future bear fresh numbers. The new tables are being distributed separately.

2. Rule No. 32 at page 69 of the Board's Rules has been altered as follows :—

32. There is a separate table for each of the nine following standards :—

		Rs.	A.
1.	When the duty upon an imperial gallon at London proof is	4	0
2.	When it is	3	8
3.	Ditto	3	0
4.	Ditto	2	8
5.	Ditto	2	0
6.	Ditto	1	12
7.	Ditto	1	8
8.	Ditto	1	4
9.	Ditto	1	0

May 1876.

Rev. Cir.

3. The following addition is made in rule 33 :—

For the opening words " The tables show" substitute " Tables Nos. 1 and 2 show differences of two annas, and the remaining tables"

No. 10.

In the course of a recent inquiry in a certain district to ascertain the cause of a falling off in excise duty in country spirits, it was discovered that the passes granted under section 27, page 68 of the Board's Rules, had been altered, after their return to the darogah on expiration of their currency, so as to show a smaller quantity of spirit than had actually issued ; and as the figures in the counterfoil were intact, it was inferred that they had not been inserted at the time the pass was granted, but that the counterfoils had been kept blank until the return of the passes, and then filled up to correspond with the alterations. It will tend greatly to check fraud of this kind in future if passes, as well as their counterfoils, are forwarded to the Collector's office for scrutiny and comparison with excise forms 17 and 18. The Member in charge therefore directs that the following rule be added as rule 42A at page 70 of the Board's Rules :—

42A. The counterfoil of passes (form 15) granted under clause 27, as well as the passes themselves, should be forwarded to the Collector, the former on the date of the issue of the pass, and the latter on the date of their return to the darogah after the expiration of their currency, and should be carefully checked and compared in his office with forms 17 and 18. It shall be the duty of the officer in charge of excise to certify every month that he has satisfied himself that the above forms, with the passes and counterfoils, have been punctually submitted and subjected to a careful scrutiny.

May 1876.
Rev. Cir.

Rent of resumed police service lands and service commutations.

Police or thanadaree lands and service commutations.

Sale proceeds of waste lands and redemption of land tax.

Miscellaneous.

Stone quarry receipts.

Malikana or allowances to excluded proprietors.

Capitation tax.

Miscellaneous Receipts.

Rents of railway class (C) lands.

Rents of buildings situated on such lands.

IV.—Excise on Spirits and Drugs.

License and Distillery Fees and Duties for the sale of Liquors and Drugs.

License fees.

Distillery fees.

Still-head duty.

Farm of drugs.

Rent of toddy trees.

Net sale proceeds of excise opium.

Fines, Confiscations, and Miscellaneous.

Fines and confiscations.

Other items.

IX.—Stamps.

Sale of General Stamps.

One-anna stamps for receipts and cheques.

Bills of exchange or hoondees.

Other general stamps.

Sale of court fee stamps.

Sale of plain paper to be used with court fees' st

Duty on impressing Documents.

Duty on unstamped paper.

Duty on insufficiently stamped paper.

MAY 1876.

HON'BLE V. H. SCHALCH, C.S.I.

No. 6.

DISTRICT OFFICERS are informed that it has been ruled by the Government of India, Financial Department, that sale proceeds of railway (B) and (C) class lands shall be credited to the Public Works Department, and not to "Miscellaneous Land Revenue" as heretofore.

2. Rents of railway (C) lands should, however, be adjusted under the head "Land Revenue, Miscellaneous," as laid down in the Comptroller-General's circular No. 216 of 21st September 1875. This item of revenue will therefore in future be shewn under heading (k), table V, and not in tables II and III of return No. X.

HON'BLE V. H. SCHALCH, C.S.I., AND A. MONEY, ESQ., C.B.

No. 7.

THE Comptroller-General having prescribed the classifications noted below for the receipts under the heads "Land Revenue," "Excise," and "Stamps," the Board of Revenue, at the instance of the Accountant-General, Bengal, requests that district officers will be good enough to furnish their returns and accounts with these details from April last.

I.—LAND REVENUE.

Ordinary Revenue.

Fixed collections.
Quit-rents of tributary estates.
Sale of Government estates.

32. There is a separate table for each of the nine following standards:—

		Rs.	A.
1.	When the duty upon an imperial gallon at London proof is	4	0
2.	When it is	3	8
3.	Ditto	3	0
4.	Ditto	2	8
5.	Ditto	2	0
6.	Ditto	1	12
7.	Ditto	1	8
8.	Ditto	1	4
9.	Ditto	1	0

9-5-76.

For the opening words "The tables show" substitute "Tables Nos. 1 and 2 show differences of two annas, and the remaining tables" 9-5-76.

42A. The counterfoil of passes (form 15) granted under clause 27, as well as the passes themselves, should be forwarded to the Collector, the former on the date of the issue of the pass, and the latter on the date of their return to the darogah after the expiration of their currency, and should be carefully checked and compared in his office with forms 17 and 18. It shall be the duty of the officer in charge of excise to certify every month that he has satisfied himself that the above forms, with the passes and counterfoils, have been punctually submitted and subjected to a careful scrutiny. 10-5-76.

1876.

From The Board of Revenue
Lower Provinces of Bengal

To The Secretary to the
Ch. Commissioner

Dated

Despatched

Received 25 July 1876.

ENCLOSURES NO.

General No.

No.

Revenue Circulars
for June 1876. —

To Director.
25.7.76

nvited to the existence of the practise as above described, with the ch instructions being issued to the subordinate civil courts as will t the acceptance in evidence of unstamped pages of an account book in of a sufficiently stamped promissory note, and also prevent their nission on payment of penalty duty under section 20 of the Stamp Act.

3. I am further directed to suggest that the attention of courts may be drawn to the fact that in very many instances promissory notes require to be engrossed on paper of a special kind, bearing stamps of a peculiar device. Under section 5 of the Act, all promissory notes, except those chargeable with the duty of one anna, must necessarily be written either on impressed paper, *i.e.* paper impressed with a stamp, or upon paper upon which the stamp has been denoted in a peculiar manner by the Superintendent of Stamps or the Collector. Two samples, A and B, of impressed paper are enclosed. Specimen A, however, has ceased to be manufactured, and will only continue in use till present stocks are exhausted. A specimen (C) of denoted paper is also enclosed. This paper is denoted by the Superintendent of Stamps, Calcutta, and is sold to the public. The Collector of Calcutta also 'denotes' by means of a circular steel die; but that process is effected after the body of the deed is written, and there is no mistaking it. Consequently, in certain cases a promissory note inscribed on a leaf of an account book, even though it were stamped with an adhesive stamp, is not admissible in evidence as being duly stamped in accordance with the law."

No. 4.

With a view to put a stop to the practice which is said to exist of using "blank transfer deeds" in order to evade payment of the stamp duties chargeable on share transfer deeds, the following instructions are issued for the information and guidance of the Revenue officers concerned.

2. Whenever a share transfer deed is taken to the Collector's* office to be stamped by the process called "denoting" under the provisions of section 5 (*b*) of the General Stamp Act, XVIII of 1869, it shall be the duty of the Collector to require the following particulars to be shown in the deed before affixing the proper stamp thereto, viz. the date of the transfer, the names

---

* *N.B.*—Under Government Notification No. 1510, dated 14th March 1871, published at page 603 of the *Calcutta Gazette* of 22nd March 1871, the power of "denoting" can be exercised in Lower Bengal by the Collector of Calcutta and the Superintendent of Stamps, Calcutta, only, but practically it is only exercised by the former.

June 1876. of the parties, *i.e.* the transferer and transferee, the amou
Rev. Cir. consideration money, the number of the shares conveye
description of them The instrument, however, should
executed or signed by the transferer or transferee till aft
stamp has been affixed.

(2.) The pass shall be in the following form, and the period for which it is current shall in no case exceed seven days:— June 1876. REV. CIR.

FORM No.

[Clause 6 (2), Section XIII, Chap. V, page 73, Board's Rules.]

PASS.

Name of district
Registered No.
Date 187

For having in possession more than four seers, and not more than twelve seers, of pachwai from 187 to 187 .

Excise Officer.

FORM No.

[Clause 6 (2), Chap. V, page 73, Board's Rules.]

PASS.

Name of district
Registered No.
Date 187 .

A. is authorized to have in possession, for private consumption, pachwai up to twelve seers, either manufactured by him or purchased from a licensed vendor, on production of this pass, from 187 to 187 .

Excise Officer.

(3.) Passes should be returned to the Collector immediately on the expiration of their currency.

(4.) The pass-holder may either make the pachwai himself (provided, however, that he may not sell it), or may purchase it from a licensed vendor.

(5.) The passes will be issued free of charge.

No. 3.

The attention of Divisional and District Officers is drawn to the following circular order issued by authority of the High Court, on the subject of evasions of the Stamp Law in certain classes of loan transactions by native money-lenders.

"No. 9, dated 12th May 1876.

The accompanying copy of a correspondence regarding evasions of the Stamp Law by native money-lenders in certain classes of loan transactions is circulated for the information and attention of all civil courts.

June 1876.

REV. CIR.

From H. LEE, ESQ., Acting Assistant Secretary to the Government of Bengal, to the Registrar of the High Court of Judicature, Calcutta, No. 1018, dated 13th April 1876.

In continuation of this office letter No. 374, dated the 9th February 1876, I am directed to forward the accompanying copy of a letter* from the Board of Revenue, on the subject of evasions of the Stamp Law in certain classes of loan transactions by native money-lenders, and to request that the Hon'ble Judges may be moved to direct the issue of the necessary instructions to the subordinate civil courts on the points indicated by the Board of Revenue for the prevention of the evasions in question.

* No. 222B., dated 23rd March 1876.

From W. H. GRIMLEY, ESQ., Offg. Secretary to the Board of Revenue, L. P., to the Secretary to the Government of Bengal, Revenue Department, No. 222B., dated Fort William, the 23rd March 1876.

In paragraph 69 of the Board's report on the Administration of the Stamp Department for 1874-75 an instance is related of the manner in which the Stamp Laws are evaded by native bankers in loan transactions. In the case in question the money-lender was in the habit of advancing money without drawing up a formal bond, but a book was kept by him, made up of a number of loose pages stitched together with a piece of string. On each page was a loan transaction, thus: I, A. B., have this day borrowed of you, C. D., Rs. 100, with interest at 4 per cent. per mensem;—signed A. B.; witnesses E. F., &c.; loan to be repaid in such and such instalments; and so on. Each leaf of the book related to a separate loan transaction, and could be removed at will. In case of default, the book, or leaf of the book, was produced in court in support of a suit by C. D. against A. B. This is said to be a type of similar transactions of daily occurrence in many parts of Bengal, and it is asserted that civil courts frequently give decrees on such informal documents, sometimes without any inquiry as to the absence of a stamp, and sometimes by admitting the document in evidence after payment of penalty duty under the provisions of section 20 of the Stamp Act, XVIII of 1869. Either course is apparently illegal. The Member in charge is advised by the Advocate-General that each page of the loan book as above described constitutes a promissory note as defined in section 3, clause 25 of the Stamp Act, and is therefore liable to stamp duty under article 2 of schedule 1, annexed to the Act. Under section 18 they are not therefore admissible in evidence without being duly stamped; nor is it possible to correct the omission of stamp duty by payment to the civil court of penalty duty under section 20, inasmuch as it is expressly declared in section 28 that the provisions of section 20 do not apply to promissory notes.

2. Mr. Money thinks that it would perhaps have some effect in checking evasions of stamp duty on loan transactions if the attention of the High

June 1876. Rev. Cir. Section 49 of Act XXI of 1856, however, read with section 35, makes the mere possession of any greater quantity than four seers of pachwai or tari penal.

4. It has been represented that in the districts in which pachwai or tari is ordinarily consumed, large quantities are used at the festive gatherings, which are common in those districts, at marriages and on other occasions, and that then the people are forced to evade the law limiting the maximum quantity which may be in the possession of a private individual at one time, and it has been said that this leads to harassment and vexatious interference on the part of the police.

5. To obviate this inconvenience, the Member in charge, after consulting the officers in the districts in which pachwai or tari is mostly consumed, has determined, under the authority of Government, No. 151, dated 20th January 1876, to introduce the following relaxation of the restriction imposed by section 35 of Act XXI of 1856 on the sale and possession of those articles.

6. The following rules are therefore added to section XIII, chapter V of the Board's Rules :—

5. The extension of the limit to the sale and possession of tari from four to twelve seers at a time is authorized generally in every district in the Lower Provinces of Bengal.

6. As regards pachwai, a like extension is permitted generally throughout Bengal, except in those districts (named in the margin) where the practice of brewing pachwai for home-consumption prevails. In them persons shall not be allowed to have in possession more than four seers of pachwai, except under a special pass granted under the following rules :—

1. Jessore.
2. Nuddea.
3. Moorshedabad.
4. Maldah.
5. Rajshahye.
6. Julpigoree.
7. Darjeeling.
8. Burdwan.
9. Beerbhoom.
10. Midnapore.
11. Lohardugga.
12. Hazareebagh.
13. Singbhoom.
14. Manbhoom.
15. Shahabad.
16. Sonthal Pergunnahs.

(1.) Any person requiring to have in his possession on any particular occasion any quantity of pachwai in excess of four seers may apply for a special permission to the Collector of the district or Sub-divisional Officer.

JUNE 1876.

Hon'ble V. H. Schalch, c.s.i.

No. 1.

Divisional and District Officers are informed that the Superintendent of Stationery has been requested to print in two parts the form of Wards' Bill as modified by the Board's Circular Order No. 1 of February 1874—one for establishment charges only, and one for charges for postage, stationery, contingencies and travelling allowance.

2. Indents should accordingly be made on that officer for the two separate forms, which should invariably be used in future.

A. Money, Esq., c.b.

No. 2.

Section 28, Act XXI of 1856 provides that it shall not be lawful for any person to sell pachwai or tari except under license from the Collector.

2. Section 36 provides that the Collector may demand a tax or duty on every such license granted.

3. Clause 2, section 13, chapter V, page 72 of the Board's Rules prescribes how licenses shall be given and how the tax shall be adjusted. But the restriction imposed by the law is on the *sale* only; there is no prohibition against the manufacture of pachwai or tari for private consumption, provided it is not sold.

5. The extension of the limit to the sale and possession of tari from four to twelve seers at a time is authorized generally in every district in the Lower Provinces of Bengal.

6. As regards pachwai, a like extension is permitted generally throughout Bengal, except in those districts (named in the margin) where the practice of brewing pachwai for home-consumption prevails. In them persons shall not be allowed to have in possession more than four seers of pachwai, except under a special pass granted under the following rules :—

1. Jessore.
2. Nuddea.
3. Moorshedabad.
4. Maldah.
5. Rajshahye.
6. Julpigoree.
7. Darjeeling.
8. Burdwan.
9. Beerbhoom.
10. Midnapore.
11. Lohardugga.
12. Hazareebagh.
13. Singbhoom.
14. Manbhoom.
15. Shahabad.
16. Sonthal Pergunnahs.

(1.) Any person requiring to have in his possession on any particular occasion any quantity of pachwai in excess of four seers may apply for a special permission to the Collector of the district or Sub-divisional Officer.

(2.) The pass shall be in the following form, and the period for which it is current shall in no case exceed seven days :—

FORM No. .

[Clause 6 (2), Section XIII, Chap. V, page 73, Board's Rules.]

PASS.

Name of district

Registered No. .

Date 187 .

For having in possession more than four seers, and not more than twelve seers, of pachwai from 187 to 187 .

Excise Officer.

FORM No. .

[Clause 6 (2), Chap. V, page 73, Board's Rules.]

PASS.

Name of district

Registered No. .

Date 187 .

A. is authorized to have in possession, for private consumption, pachwai up to twelve seers, either manufactured by him or purchased from a licensed vendor, on production of this pass, from 187 to 187 .

Excise Officer.

(3.) Passes should be returned to the Collector immediately on the expiration of their currency.

(4.) The pass-holder may either make the pachwai himself (provided, however, that he may not sell it), or may purchase it from a licensed vendor.

(5.) The passes will be issued free of charge.

2-6-76.

1876 / — No. 381

From The Superintendent
Board of Revenue
Lower Provinces

To The Secretary to the
Ch. Commissioner

Dated

Despatched 5/- August 1876.—

Received 21 - August 1876.—

Reg. No. 24 ENCLOSURES NO.

General No.
No.

Revenue Circulars for
the months of July 1876.—

To Despatcher as usual.

21-8-76

C.H.N.

July 1876. Rs. 100. It is also notified that the Magistrate has power, under
Rev. Cir. section 38 of the Act, to reward any informer of an infraction of the above rule by giving him a sum of money not exceeding half of the amount of fine imposed by such Magistrate on the offender.

A receipt, however, granted to a cultivator for the rent of land paying revenue to Government is exempted from stamp duty.

JULY 1876.

A. MONEY, ESQ., C.B.

No. 4.

IT has been brought to the notice of the Member in charge that the provisions of the General Stamp Act as regards the necessity for affixing receipt stamps to acquittances for sums of money above Rs. 20 are very frequently disregarded, and that some misconception exists as to the precise purport of those provisions. As a case in point, it was recently contended by a Calcutta firm, in excuse for an omission to furnish a stamped receipt for a remittance from the mofussil, that an unstamped acknowledgment is all that is required by the Stamp Act in cases where the acknowledgment is forwarded under stamped cover by post. In order to remove so erroneous an impression, and to make the provisions of the law more widely known, the Member in charge directs the issue of the following notification by publication in the *Calcutta Gazette*, and by extensive circulation in each district, both in English and the language of the district:—

NOTIFICATION.

No. 858*B.*

Dated the 25*th July* 1876.

IT is hereby notified for general information that under Article 7, Schedule II, Act XVIII of 1869, the receiver of any sum of money exceeding Rs. 20 in satisfaction of a debt, who is required to give a receipt, must affix to it an adhesive stamp of one anna; and that if he should give such receipt without the same being duly stamped, he is liable to a fine not exceeding

53106

1876. No 402

From The Board of Revenue
L.P.

To
The Secretary to the
Ch. Commissioner

Dated

Despatched 5th Sept.

Received 1st Sept.

ENCLOSURES NO.

General No.
No.

Revenue Circulars for
August 1876. —

Ex Dispatch as usual
5.9.76.

August 1876.

Rev. Cir.

No. 4.

The following rule is added as 40A at page 70, section XI, chapter V of the Boad's Rules:—

40A. The forms for the above accounts and statements are bound up in books, which are issued, as required, to the officers in charge of distilleries. Before issue each page should be numbered and each leaf attested by the initials, clearly written, of the officer in charge of excise, and the last page of each book should specify the total number of pages contained in it, also in the handwriting of the same officer.

The entries in the registers shall be continued from one year to another until the volume is completed. The darogahs should sign each page after completing the entries in it.

No. 5.

The following changes have been made with the sanction of Government in the selling price of excise opium, with effect from August 1876:—

Division	District.	Selling price per seer. Present.	Sanctioned.
		Rs.	Rs.
Burdwan	Midnapore	24	25
Orissa	Cuttack	25	27
	Pooree	25	26

2. The rates in the remaining districts will continue as at present.

AUGUST 1876.

Hon'ble V. H. Schalch, c.s.i.

No. 1.

The following corrections should be made in the instructions at head of Tables II and III of the revised form of Return No. X :—

Table II,	Instruction	2.	*For*	"Cols. 7 and 16"	*read*	"Cols. 7, 8, and 20."
"	"	4.	"	"Cols. 3 and 12"	"	"Cols. 3 and 16."
"	"	4.	"	"Col. 11"	"	"Col. 15."
" III,	"	3.	"	"E Col. 11"	"	"E Col. 15."

A. Money, Esq., c.b.

No. 2.

In continuation of the Board's Circular Order No. 2, of November 1875, all Revenue officers in the Lower Provinces are informed that mere ordinary cases of the fraudulent use of postage labels, such, for instance, as the use a second time of an obliterated label, need not be specially reported to the Government of India, unless there is some peculiarity about the case which makes it important. The discovery of any *forged* postage labels should be immediately reported.

No. 3.

All officers who may have occasion to telegraph to the Board are requested to use the abbreviation—

"Revenue Board."

For

"Secretary to the Board of Revenue."

40A. The forms for the above accounts and statements are bound up in books, which are issued, as required, to the officers in charge of distilleries. Before issue each page should be numbered and each leaf attested by the initials, clearly written, of the officer in charge of excise, and the last page of each book should specify the total number of pages contained in it, also in the handwriting of the same officer.

The entries in the registers shall be continued from one year to another until the volume is completed. The darogahs should sign each page after completing the entries in it. 4-8-76.

C. 3956

1876.

4613.

From The Board of Revenue

To

The Secretary to the
Ch. Commissioner

Dated

Despatched

Received 20th September 1876.

ENCLOSURES NO.

General No.

No.

Revenue Circulars for
the months of August 1876.

To Draftsman as usual.

20-9-76

22243.

August 1876.

REV. CIR.

inspecting every sub-divisional treasury in their districts. He further takes this opportunity to draw their special attention to the rules* recently issued by Government on the *duties and responsibilities of district and treasury officers in respect of public money kept in treasuries of which they are in charge.*

* *Vide* page 930 of the *Calcutta Gazette* of 2nd August 1876.

3. Sub-divisional officers are also now reminded that it has been ruled by Government that if a Sub-Deputy Collector is placed in charge of a sub-divisional treasury to enable the Sub-divisional Officer to go out in camp, the responsibility of the latter, conjointly with the Sub-Deputy, is the same as that of the Collector over the the district treasury when he is in camp. When the Sub-divisional Officer is at his head-quarters, he should invariably assume charge of his own treasury.

AUGUST 1876.

HON'BLE V. H. SCHALCH, C.

No. 6.

THE following should be added to the alteration made by Circular Order No. 1 of August 1875 in clause 4, section VI, chapter XVIII, page 260 of the Board's Rules:—

The number of settlements effected, as shewn in this statement, as well as the total net revenue, should correspond exactly with the figures entered in table VI of Return No. XLI for each district.

No. 7.

IN a recent case of defalcation of copper coin in a sub-divisonal treasury, the Sub-divisional Officer, whose duty it was to keep the charge of the treasury in his own hands (except when absent on tour), was found to have habitually left the Sub-Deputy Collector in charge. Further, the treasury duties were several times transferred from one officer to another without counting the money in hand; the service postage stamps were not (as they should have been) kept under double locks; the head clerk who acted as treasurer was allowed free access to the money under double locks, and used it for his own purposes.

2. These irregularities could not possibly have escaped detection if the Collector had periodically inspected the sub-divisional treasuries under him, and the Member in charge desires now to impress upon Collectors the indispensable duty of regularly

CIRCULAR ORDER, SLIP (No. 12), AUGUST 1876.

The number of settlements effected, as shewn in this statement, as well as the total net revenue, should correspond exactly with the figures entered in table VI of Return No. XLI for each district. 6-8-76.

1876. 16.1557
580

From The Board of Revenue
Lower Provinces

To The Secretary to the
Ch. Commissioner

Dated

Despatched

Received 13 November 1876.

ENCLOSURES NO.

General No.
No.

Revenue Circulars of
October 1876. ——

Ex 11 Nov 76

Ex Dufferin.
13-11-76

File
15/11

OCTOBER 1876.

A. MONEY, ESQ., C.B.

Erratum.

Circular Order No. 2 of June 1876.—Omit "16—Sonthal Pergunnahs" from the list of districts in margin of paragraph 6.

HON'BLE V. H. SCHALCH, C.S.I.

No. 1.

DISTRICT Officers are informed that all applications or petitions presented to them under the new Registration Act VII. (B.C.) of 1876 fall under the Court Fees' Act VII. of 1870, schedule II., heading 1 (*b*), and should bear a stamp of eight annas.

No. 2.

UNDER the orders of Government, the attention of all Commissioners of divisions is drawn to the rules issued with the Board's circular Order No. 5 of November 1874, and they are again specially requested, with reference to paragraph 4 of the above Circular Order, to inspect every treasury in their respective divisions once at least in every two years, and to forward the memoranda of their inspections to the Board of Revenue for communication to the Accountant-General, Bengal.

A. MONEY, ESQ., C.B.

No. 3.

IT has recently been ruled by Government that, in future, no appointment is to be given, or engagement is to be made with any person out of India, save on reference to, and under the orders of Government, and that officers who make or authorize such appointments or engagements will be held personally responsible for such act in all respects.

1876.

649

From

To

Dated

Despatched

Received 16 December 1876

Rec'd 16 ENCLOSURES NO.

General No.

No.

Revenue Circulars for the months of November 1876.

Shipton - as usual.
4-12-76

November 1876.

No. 3.

REV. CIR.

CIRCULAR Order No. 11 of December 1864 contains directions for filling up columns 2 and 5 of table I. of the quarterly excise return, No. XIV., showing the number of separate licenses current at any time during the quarter. Owing, however, to some misapprehension of these instructions, a method has been introduced of filling up the return which is incorrect; *e. g.*, if a license for a shop is let over and over again in the course of a quarter, it is the practice to enter it as so many separate licenses according to the number of times it is granted. But this plan is misleading and serves no useful end. Now that the number of shops and localities are fixed for the year, each license is capable of being identified with a particular shop or locality. The holder of the shop may change, but the license remains the same. It merely passes from one hand to another. In determining therefore the number of licenses current during a particular period, regard must be had not to the number of times a license changes hands, but to the actual number of licenses issued, the number being added to or reduced, according as fresh licenses are granted and old ones cancelled. Thus, if 50 be the total number of licenses issued, and if in the first quarter any one of the licenses changes twice over, 52 should not be entered as the total number issued, but only 50; and if a license is given up in one quarter, and not retaken during the next, one less—*i. e*, 49—should be entered in the latter quarter.

2. District officers are requested to adopt this plan in future, in entering the number of licenses in the quarterly and annual returns. For fair comparison the figures for any previous period should as far as practicable be revised on the plan now sanctioned, and entered in the returns.

NOVEMBER 1876.

Hon'ble V. H. Schalch, C.S.I.

No. 1.

Commissioners and District Officers are informed that no Circular Orders were issued by the Board during the month of September last.

A. Money, Esq., C.B.

No. 2.

The Government of Bengal, with the approval of the Government of India, having directed that the services of the Inspector-General of Registration and the Inspectors under him when visiting district and sub-divisional offices on ordinary duty, should be utilized in inspecting the record-rooms of public offices, Revenue, Civil, and Criminal Courts, in order to ascertain that the rules for the defacement of court fees stamps and for the custody and sale of all stamps have been uniformly and properly carried out, the Member in charge requests all Revenue Officers to render the officers of the Registration Department every assistance they can on the occasion of such inspections.

2. It is not intended that the inspecting officer should exercise any sort of interference with the arrangements which they may find in force in the offices under inspection; and therefore, as directed by Government, his proceedings are to be limited to recording a note of his observations, together with any suggestions he may think fit to offer, and must not involve courts or officers in correspondence with him. The notes recorded will be submitted to the Board.